2494S.08F

SENATE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NOS. 795, 972, 1128 & 1161

AN ACT

To repeal sections 49.272, 49.650, 50.515, 50.339, 50.740, 50.1110, 50.1140, 50.1250, 52.269, 52.271, 64.520, 64.805, 64.825, 67.402, 67.478, 67.481, 67.484, 67.487, 67.490, 67.493, 67.793, 67.799, 67.1706, 67.1754, 137.100, 137.720, 144.030, 144.615, 144.757, 144.759, 193.265, 221.070, 245.015, 245.060, 245.095, 246.305, 260.831, 304.010, 475.275, 479.020, 493.050, and 644.032, RSMo, and to enact in lieu thereof fifty—two new sections relating to county government, with penalty provisions, a termination date for a certain section, and an emergency clause for certain sections.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

- 1 Section A. Sections 49.272, 49.650, 50.515, 50.339, 50.740,
- 2 50.1110, 50.1140, 50.1250, 52.269, 52.271, 64.520, 64.805,
- 3 64.825, 67.402, 67.478, 67.481, 67.484, 67.487, 67.490, 67.493,
- 4 67.793, 67.799, 67.1706, 67.1754, 137.100, 137.720, 144.030,
- 5 144.615, 144.757, 144.759, 193.265, 221.070, 245.015, 245.060,
- 6 245.095, 246.305, 260.831, 304.010, 475.275, 479.020, 493.050,
- 7 and 644.032, RSMo, are repealed and fifty-two new sections
- 8 enacted in lieu thereof, to be known as sections 49.272, 49.650,
- 9 50.515, 50.339, 50.740, 50.1110, 50.1140, 50.1250, 52.269,
- 10 52.271, 59.331, 64.520, 64.805, 64.825, 67.320, 67.402, 67.793,
- 11 67.799, 67.1706, 67.1754, 67.2000, 67.2500, 67.2505, 67.2510,

- 1 67.2515, 67.2520, 67.2525, 67.2530, 67.2535, 94.578, 137.100,
- 2 137.720, 138.011, 144.030, 144.615, 144.757, 144.759, 190.306,
- 3 193.265, 221.070, 245.015, 245.060, 245.095, 246.305, 260.831,
- 4 304.010, 475.275, 479.020, 493.050, 537.550, 644.032, and 1, to
- 5 read as follows:

classification without a charter form of government and with more than one hundred thirty-five thousand four hundred but less than one hundred thirty-five thousand five hundred inhabitants, and in

49.272. The county commission of any county of the first

- 10 any county of the first classification without a charter form of
- 11 government having a population of at least eighty-two thousand
- 12 <u>inhabitants, but less than eighty-two thousand one hundred</u>
- inhabitants, and any county of the first classification with more
- 14 than two hundred forty thousand three hundred but less than two
- 15 <u>hundred forty thousand four hundred inhabitants</u>, which has an
- appointed county counselor and which adopts or has adopted rules,
- 17 regulations or ordinances under authority of a statute which
- prescribes or authorizes a violation of such rules, regulations
- or ordinances to be a misdemeanor punishable as provided by law,
- 20 may by rule, regulation or ordinance impose a civil fine not to
- 21 exceed one thousand dollars for each violation. Any fines
- 22 imposed and collected under such rules, regulations or ordinances
- shall be payable to the county general fund to be used to pay for
- 24 the cost of enforcement of such rules, regulations or ordinances.
- 49.650. 1. The governing authority of each county [of the
- first, second, or fourth classification] without a charter form
- of government shall have the power to adopt ordinances or
- 28 resolutions relating to its property, affairs, and local

- 1 government for which no provision has been made in the
- 2 constitution of this state or state statute regarding the
- 3 following:
- (1) County roads controlled by the county;
- 5 (2) Emergency management, as it specifically relates to the 6 actual occurrence of a natural or man-made disaster of major 7 proportions within the county when the safety and welfare of the
- 8 inhabitants of such county are jeopardized;
 - (3) Nuisance abatement, excluding agricultural and horticultural property as defined in section 137.016, RSMo;
 - (4) Storm water control, excluding agricultural and horticultural property as defined in section 137.016, RSMo;
- 13 (5) The promotion of economic development for job creation 14 purposes; [and]
- 15 (6) Parks and recreation; and
- 16 _____(7) Protection of the environment and the health of the
- 17 general public from the risks posed by methamphetamine
- 18 <u>production</u>.

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- 20 If any such ordinance, order, or resolution conflicts with a
- 21 municipal, fire protection district, or ambulance district
- ordinance, the provisions of such municipality, fire protection
- 23 district, or ambulance district shall prevail within the
- 24 corporate boundaries of the municipality, of such municipality,
- 25 fire protection district, or ambulance district. All ordinances
- 26 adopted pursuant to this section shall remain effective until
- 27 repealed or amended by the governing authority, except that the
- general assembly shall have the power to further define, broaden,

- limit, or otherwise regulate the power of each such county to adopt ordinances, resolutions, or regulations.
- 3 The governing body of each county [of the first, second, or fourth classification 1 without a charter form of government 4 may submit to the qualified voters of the county any ordinance, 5 resolution, or regulation proposed pursuant to this section for 6 7 the approval of the qualified voters of the county. Any ordinance, resolution, or regulation submitted to the qualified 8 9 voters pursuant to this section shall become effective if a 10 majority of the qualified voters voting on the ordinance, 11 resolution, or regulation are in favor of its adoption, but no 12 ordinance, resolution, or regulation shall become effective if a majority of the qualified voters voting on the ordinance, 13 14 resolution, or regulation are opposed to its adoption.
- 3. Notwithstanding any other provision of this section to the contrary, no tax or fee shall be submitted to the voters of the county unless the tax or fee has been authorized by statute by the general assembly.

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- 4. No county of the first, second, third, or fourth classification shall have the power to adopt any ordinance, resolution, or regulation pursuant to this section governing any railroad company, telecommunications or wireless companies, public utilities, rural electric cooperatives, or municipal utilities.
 - 50.339. <u>1.</u> In any county of the first classification with more than seventy-one thousand three hundred but less than seventy-one thousand four hundred inhabitants, the salary commission at its meeting in 2003 and at any meeting held in 2004

- 1 may equalize the base salary for each office to an amount not
- 2 greater than that set by law as the maximum compensation.
- 3 Nothing in this section shall be construed to prevent offices
- 4 which have additional compensation specified in law from
- 5 receiving such compensation or from having such compensation
- 6 added to the base compensation in excess of the equalized salary.
- 7 <u>2. Notwithstanding any provision of section 50.343 to the</u>
- 8 contrary, in any county of the first classification with more
- 9 <u>than sixty-eight thousand six hundred but less than sixty-eight</u>
- 10 thousand seven hundred inhabitants, the salary commission may
- meet in the year 2004 to determine whether to equalize the base
- 12 <u>salary for the office of treasurer with the base salaries of</u>
- other county officers at an amount not greater than the amount
- 14 <u>set as the maximum compensation in subdivision (1) of subsection</u>
- 15 <u>1 of section 50.343.</u>
- 16 50.515. The governing body of any county may, by order of
- such governing body, impose an administrative service fee on the
- 18 county park fund or the county road and bridge fund, or any
- 19 specific purpose capital improvements fund, authorized pursuant
- 20 to the provisions of section 67.547, 67.550 or 67.700, RSMo.
- 21 Such administrative service fee shall only be imposed to recoup
- 22 expenditures made from the county general revenue fund to provide
- 23 administrative services to the county park fund or the county
- 24 road and bridge fund, or any specific purpose capital
- improvements fund authorized pursuant to section 67.547, 67.550
- or 67.700, RSMo, including, but limited to, accounting,
- 27 bookkeeping, legal services, auditing, investment control, fiscal
- 28 management, and revenue collection. Any administrative service

will only generate revenue sufficient to recoup actual
expenditures made from the general revenue fund of the county to
provide administrative services to the fund against which such
service fee is imposed, including both direct and indirect

fee imposed under this section shall be imposed at a rate which

- 6 expenditures as determined by an independent audit; provided,
- 7 that no administrative service fee shall exceed three percent of
- 8 the total budget of the fund on which such fee is $imposed_{\underline{r}}$ except
- 9 <u>in any county of the third classification</u>, in which no
- 10 <u>administrative service fee shall exceed five percent of the total</u>
- budget of the fund on which such fee is imposed.

- commission in counties of classes three and four at its regular [February] January term to go over the estimates and revise and amend the same in such way as to promote efficiency and economy in county government. The commission may alter or change any estimate as public interest may require and to balance the budget, first giving the person preparing supporting data an opportunity to be heard. After the county commission shall have revised the estimate it shall be the duty of the clerk of said commission forthwith to enter such revised estimate on the record of the said commission and the commission shall forthwith enter thereon its approval.
- 2. The county clerk shall within five days after the date of approval of such budget estimate, file a certified copy thereof with the county treasurer, taking [his] a receipt therefor, and he shall also forward a certified copy thereof to the state auditor by registered mail. The county treasurer shall

- 1 not pay nor enter protest on any warrant <u>except payroll</u> for the
- 2 current year until such budget estimate shall have been so filed.
- 3 If any county treasurer shall pay or enter for protest any
- 4 warrant <u>except payroll</u> before the budget estimate shall have been
- 5 filed, as by sections 50.525 to 50.745 provided, [he] the county
- 6 <u>treasurer</u> shall be liable on [his] <u>the</u> official bond for such
- 7 act. Immediately upon receipt of the estimated budget the state
- 8 auditor shall send to the county clerk [his] the receipt therefor
- 9 by registered mail.
- 10 3. Any order of the county commission of any county
- 11 authorizing [and/or] or directing the issuance of any warrant
- 12 contrary to any provision of this law shall be void and of no
- binding force or effect; and any county clerk, county treasurer,
- or other officer participating in the issuance or payment of any
- such warrant shall be liable therefor upon [his] the official
- 16 bond.
- 17 50.1110. 1. The normal annuity of a member shall be paid
- to a member during his or her lifetime. Upon the member's death
- 19 no further payments shall be made.
- 20 2. In lieu of the normal annuity otherwise payable to a
- 21 member, the member may elect in the member's application for
- 22 retirement to receive the actuarial equivalent of the member's
- 23 normal annuity in reduced monthly payments for life during
- retirement with the provision that upon the member's death,
- either one hundred percent, seventy-five percent or fifty percent
- of the reduced normal annuity, as elected by the member, shall be
- 27 continued throughout the life of and paid to the member's
- 28 beneficiary.

3. The election may be made only in the application for retirement and such application shall be filed prior to the date on which the retirement of the member is to be effective. A member shall not be permitted to change the form of benefit elected or the designated beneficiary after benefits commence to him, even if the designated beneficiary dies before the member.

- 4. If a member dies after completing eight or more years of creditable service, the surviving spouse shall be entitled to survivorship benefits under the fifty-percent annuity option as set forth in this section. If the member was age sixty-two or older at death, the surviving spouse's benefit will commence the first day of the month following the member's death. If the member was under age sixty-two at death, the surviving spouse's benefits will commence on the first day of the month following the date the member would have attained age sixty-two had the member lived. Alternatively, the surviving spouse may elect to receive the actuarial equivalent benefit payable on the first day of any month following the date of the member's death and prior to the date the member would have attained age sixty-two, reduced for early commencement.
- 5. Actuarial equivalence shall be determined in accordance with assumptions adopted by the board after consulting with the actuary of the retirement system.
- 6. If a member dies prior to retirement and after completing eight or more years service and there is no surviving spouse, the member's designated beneficiary shall be entitled to receive a refund of the member's contributions under section 50.1040, RSMo. If there is no designated beneficiary, the

contributions shall be paid to the members estate.

- 50.1140. 1. Upon termination of employment, any member with less than eight years of creditable service shall forfeit all rights in the fund, including the member's accrued creditable service as of the date of the member's termination of employment, but may receive any refund of contributions to which the member is entitled pursuant to subsection 3 of this section.
- 2. A member who terminates employment with at least eight years of creditable service shall be entitled to an annuity from the fund, determined in accordance with the formula described in section 50.1060. The member may elect to defer the receipt of his or her annuity, until the member's attainment of age sixty-two, or the member may elect to begin receiving his or her annuity on the first day of any month following the later of the date of termination of employment or age fifty-five. If the member begins receiving an annuity before age sixty-two and termination of employment occurs on or after age fifty-five, the annuity shall be reduced by four-tenths of one percent for each month the commencement date of the annuity precedes age sixty-two, and an additional three-tenths of one percent for each month the commencement date of the annuity precedes age sixty.
- 3. In the event a member ceases to be a member other than by death before the date the member becomes vested in the system, the member shall be paid, upon his or her written application filed with the board, the member's accumulated contributions standing to his or her credit in the members' deposit fund.
- 4. A former member who has forfeited creditable service may have the creditable service restored by again becoming an

employee, completing a total of eight years of uninterrupted creditable service, and purchasing the forfeited service [at the rate of two percent, or one percent if in LAGERS, of compensation plus interest equal to the current prime rate plus two percent from the date of payment of the refund] by paying into the fund the forfeited amount previously refunded to the participant or credited to the participant's county plus interest equal to the current prime rate plus two percent.

- 50.1250. 1. If a member has less than five years of creditable service upon termination of employment, the member shall forfeit the portion of his or her defined contribution account attributable to board matching contributions or county matching contributions pursuant to section 50.1230. The proceeds of such forfeiture shall be applied towards matching contributions made by the board for the calendar year in which the forfeiture occurs. If the board does not approve a matching contribution, then forfeitures shall revert to the county employees' retirement fund. The proceeds of such forfeiture with respect to county matching contributions shall be applied toward matching contributions made by the respective county in accordance with rules prescribed by the board.
- 2. A member shall be eligible to receive a distribution of the member's defined contribution account [as soon as administratively feasible following termination of employment, or may choose to receive the account balance at a later time, but no later than his or her required beginning date. The member's account balance shall be paid in a single sum] in such form selected by the member as permitted under and in accordance with

the rules and regulations formulated and adopted by the board 1 2 from time to time, and commencing as soon as administratively feasible following separation from service, unless the member 3 4 elects to receive the account balance at a later time, but no 5 later than his or her required beginning date. Notwithstanding 6 the foregoing, if the value of a member's defined contribution 7 account balance is five thousand dollars or less at the time of the member's separation from service, without respect to any 8 board matching contributions or employer matching contribution 9 10 which might be allocated following the member's separation from service, then his or her defined contribution account shall be 11 12 distributed to the member in a single sum as soon as 13 administratively feasible following his or her separation from 14 service. The amount of the distribution shall be the amount 15 determined as of the valuation date described in section 50.1240, 16 if the member has at least five years of creditable service. If 17 the member has less than five years of creditable service upon his or her termination of employment, then the amount of the 18 19 distribution shall equal the portion of the member's defined 20 contribution account attributable to the member's seed 21 contributions pursuant to section 50.1220, if any, determined as 22 of the valuation date.

3. If the member dies before receiving the member's account balance, the member's designated beneficiary shall receive the member's defined contribution account balance, as determined as of the immediately preceding valuation date, in a single sum. The member's beneficiary shall be his or her spouse, if married, or his or her estate, if not married, unless the member

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designates an alternative beneficiary in accordance with procedures established by the board.

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52.269. 1. In all counties, except first classification counties having a charter form of government and first classification counties not having a charter form of government and not containing any part of a city with a population of three hundred thousand or more, the county collector shall receive an annual salary which shall be paid in equal monthly installments by the county. The salary shall be computed on an assessed valuation basis as provided in this subsection. The assessed valuation factor shall be the amount as shown for the year next preceding the annual salary computation. A county collector subject to the provisions of this section shall not receive an annual compensation less than the total compensation being received by the county collector in that county for services rendered or performed for the period beginning March 1, 1987, and ending February 29, 1988. The county collector shall receive the same percentage adjustments provided by the county salary commissions for county officers in that county pursuant to section 50.333, RSMo. The provisions of this section shall not permit or require a reduction in the amount of compensation being paid for the office of county collector on January 1, 1997, or less than the total compensation being received for the services rendered or performed for the period beginning March 1, 1987, and ending February 29, 1988. The salary shall be computed on the basis of the following schedule:

27 Assessed Valuation Salary 28 \$ 18,000,000 to 40,999,999 \$29,000

1 41,000,000 to 53,999,999 30,000 2 54,000,000 to 65,999,999 32,000 66,000,000 to 85,999,999 34,000 3 86,000,000 to 99,999,999 36,000 4 5 100,000,000 to 130,999,999 38,000 131,000,000 to 159,999,999 40,000 6 7 160,000,000 to 189,999,999 41,000 190,000,000 to 249,999,999 41,500 8 9 250,000,000 to 299,999,999 43,000 10 300,000,000 or more 45,000

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- 2. Two thousand dollars of the salary authorized in this section shall be payable to the collector only if the collector has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the collector's office when approved by a professional association of the county collectors of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each collector who completes the training program and shall send a list of certified collectors to the treasurer of each county. Expenses incurred for attending the training session may be reimbursed to the county collector in the same manner as other expenses as may be appropriated for that purpose.
 - 3. Any provision of law to the contrary notwithstanding, any fee provided for in section 52.250 or 52.275, when collected on ditch and levee taxes, shall not be collected on behalf of the county and deposited into the county general revenue fund. Such fee shall be retained by the collector as compensation for his

- services, in addition to any amount provided for such collector in this section. [Any fee which may be retained by the collector
- 3 under the terms of such contract may be retained in addition to
- 4 all other compensation provided by law.]

any subsequent year.

- 4. Except as provided in subsection 3 of this section,
 after the next general election following January 1, 1988, all
 fees collected by the collector shall be collected on behalf of
 the county and deposited in the county general revenue fund.
 - 52.271. 1. Notwithstanding any provisions of law to the contrary, or any other provision of law in conflict with the provisions of this section, the county collector in each county [of the third class] shall be allowed to employ not less than one full-time deputy and is entitled to employ such number of deputies and assistants as may be necessary to promptly and correctly perform the duties of the collector's office, and for the deputies and assistants is allowed not less than the amount allowed in [1992 or 1993] 2001 or 2002, whichever is greater, and shall be allowed not less than any greater amount approved for
 - 2. For the purpose of computing the various amounts under the provisions of subsection 1 of this section, the salary of the county collector is the total compensation provided in section 52.269.
 - 59.331. The preparer of a document shall not include an individual's federal social security number in a document that is prepared and presented for recording in the office of the recorder of deeds. This section does not apply to state or federal tax liens, military separation or discharge papers, and

other documents required by law to contain such information that are filed or recorded in the office of the recorder of deeds.

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64.520. Such county planning commission shall consist of the county highway engineer or head of the highway department, and one resident of the county appointed by the county commission, from the unincorporated part of each township in the county, except that no such [freeholder] resident shall be appointed from a township in which there is no unincorporated The township representatives are hereinafter referred to as appointed members. The term of each appointed member shall be four years or until his successor takes office, except that the terms shall be overlapping and that the respective terms of the members first appointed may be less than four years. The term of the county highway engineer shall be only for the duration of his tenure of official position. All members of the county planning commission shall serve as such without compensation, except that an attendance fee as reimbursement for expenses for hearings, and for not to exceed two administrative meetings per month, may be paid to the appointed members of the planning commission in an amount, as set by the county commission, not to exceed [fifteen] twenty-five dollars for each meeting. The planning commission shall elect its chairman, who shall serve for one year.

64.805. The county planning commission shall consist of the county highway engineer, and one resident of the county appointed by the county commission, from the unincorporated part of each township in the county, except that no such person shall be appointed from a township in which there is no unincorporated area. The township representatives are hereinafter referred to

as appointed members. The term of each appointed member shall be four years or until his successor takes office, except that the terms shall be overlapping and that the respective terms of the members first appointed may be less than four years. The term of the county highway engineer shall be only for the duration of his tenure of official position. All members of the county planning commission shall serve as such without compensation, except that an attendance fee as reimbursement for expenses, for not to exceed four meetings per year, may be paid to the appointed members of the county planning commission in an amount, as set by the county commission, not to exceed [ten] twenty-five dollars per meeting. The planning commission shall elect its chairman, who shall serve for one year.

64.825. The county planning commission may also prepare, with the approval of the county commission, as parts of the official master plan or otherwise, sets of regulations governing subdivisions of land in unincorporated areas, and amend or change same from time to time as herein provided, which regulations may provide for the proper location and width of streets, building lines, open spaces, safety, recreation, and for the avoidance of congestion of population, including minimum width and area of lots. Such regulations may also include the extent to which and the manner in which streets shall be graded and improved, and the extent to which water, sewer and other utility services shall be provided, to protect public health and general welfare. Such regulations may provide that in lieu of the immediate completion or installation of the work, the county planning commission may accept bond for the county commission in the amount and with

surety bond, cash bond, cash deposit with the county treasurer, letter of credit, or certificate of deposit and conditions satisfactory to the county commission, providing for and securing to the county commission the actual construction of the improvements and utilities within a period specified by the county planning commission, and the county commission shall have power to enforce the bond surety bond, cash bond, cash deposit with the county treasurer, letter of credit, or certificate of <u>deposit</u> by all proper remedies. The subdivision regulations shall be adopted, changed or amended, certified and filed as provided in section 64.815. The subdivision regulations shall be adopted, changed or amended only after a public hearing has been

67.320. 1. Any county of the first classification with more than one hundred ninety-eight thousand but less than one hundred ninety-nine thousand two hundred inhabitants may prosecute and punish violations of its county orders in the circuit court of such counties in the manner and to the extent herein provided or in a county municipal court if creation of a county municipal court is approved by order of the county commission. The county may adopt orders with penal provisions consistent with state law but only in the areas of traffic violations, solid waste management and animal control. Any county municipal court established pursuant to the provisions of this section shall have jurisdiction over violations of that county's orders and the ordinances of municipalities with which the county has a contract to prosecute and punish violations of

held thereon, public notice of which shall be given in the manner

as provided for the hearing in section 64.815.

- 1 <u>municipal ordinances of the municipality.</u>
- 2 2. In any county which has elected to establish a county
- 3 municipal court pursuant to this section, the judges for such
- 4 court shall be appointed by the county commission of such county,
- 5 <u>subject to confirmation by the legislative body of such county in</u>
- 6 the same manner as confirmation for other county appointed
- 7 officers. The number of judges appointed, and qualifications for
- 8 their appointment, shall be established by order of the
- 9 commission.
- 10 <u>3. The practice and procedure of each prosecution shall be</u>
- 11 <u>conducted in compliance with all of the terms and provisions of</u>
- sections 66.010 to 66.140, RSMo, except as provided for in this
- 13 <u>section</u>.
- 14 4. Any use of the term ordinance in sections 66.010 to
- 15 <u>66.140, RSMo, shall be synonymous with the term order for</u>
- 16 purposes of this section.
- 17 67.402. 1. The governing body of any county of the first
- 18 classification [without a charter form of government and with
- more than one hundred ninety-eight thousand but less than one
- 20 hundred ninety-nine thousand two hundred inhabitants] may enact
- 21 ordinances to provide for the abatement of a condition of any lot
- or land that has the presence of rubbish and trash, lumber,
- 23 bricks, tin, steel, parts of derelict motorcycles, derelict cars,
- 24 derelict trucks, derelict construction equipment, derelict
- 25 appliances [and], broken furniture, or overgrown or noxious weeds
- 26 <u>in residential subdivisions or districts</u> which may endanger
- 27 public safety or which is unhealthy or unsafe and declared to be
- 28 a public nuisance.

2. Any ordinance enacted pursuant to this section shall:

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2 (1) Set forth those conditions which constitute a nuisance 3 and which are detrimental to the health, safety, or welfare of

the residents of the county;

- 5 (2) Provide for duties of inspectors with regard to those 6 conditions which may be declared a nuisance, and shall provide 7 for duties of the building commissioner or designated officer or 8 officers to supervise all inspectors and to hold hearings 9 regarding such property;
- 10 Provide for service of adequate notice of the declaration of nuisance, which notice shall specify that the 11 12 nuisance is to be abated, listing a reasonable time for 13 commencement, and may provide that such notice be served either 14 by personal service or by certified mail, return receipt 15 requested, but if service cannot be had by either of these modes 16 of service, then service may be had by publication. 17 ordinances shall further provide that the owner, occupant, lessee, mortgagee, agent, and all other persons having an 18 19 interest in the property as shown by the land records of the 20 recorder of deeds of the county wherein the property is located 21 shall be made parties;
 - (4) Provide that upon failure to commence work of abating the nuisance within the time specified or upon failure to proceed continuously with the work without unnecessary delay, the building commissioner or designated officer or officers shall call and have a full and adequate hearing upon the matter before the county commission, giving the affected parties at least ten days' written notice of the hearing. Any party may be

represented by counsel, and all parties shall have an opportunity 1 2 to be heard. After the hearings, if evidence supports a finding that the property is a nuisance or detrimental to the health, 3 safety, or welfare of the residents of the county, the county 5 commission shall issue an order making specific findings of fact, 6 based upon competent and substantial evidence, which shows the 7 property to be a nuisance and detrimental to the health, safety, or welfare of the residents of the county and ordering the 8 9 nuisance abated. If the evidence does not support a finding that 10 the property is a nuisance or detrimental to the health, safety, or welfare of the residents of the county, no order shall be 11 12 issued.

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Any ordinance authorized by this section may provide that if the owner fails to begin abating the nuisance within a specific time which shall not be longer than seven days of receiving notice that the nuisance has been ordered removed, the building commissioner or designated officer shall cause the condition which constitutes the nuisance to be removed. If the building commissioner or designated officer causes such condition to be removed or abated, the cost of such removal shall be certified to the county clerk or officer in charge of finance who shall cause the certified cost to be included in a special tax bill or added to the annual real estate tax bill, at the county collector's option, for the property and the certified cost shall be collected by the county collector in the same manner and procedure for collecting real estate taxes. If the certified cost is not paid, the tax bill shall be considered delinquent, and the collection of the delinquent bill shall be governed by

- the laws governing delinquent and back taxes. The tax bill from the date of its issuance shall be deemed a personal debt against
- 3 the owner and shall also be a lien on the property until paid.
- 67.793. 1. Whenever the creation of a regional 5 recreational district is desired, one hundred or more persons 6 residing in the proposed district may file with the county clerk 7 in which the greater part of the proposed district's population 8 resides a petition requesting the creation of the regional 9 recreational district. In case the proposed district is situated 10 in two or more counties, the petition shall be filed in the office of the county clerk of the county in which the greater 11 12 part of the proposed district's population resides, and the

governing body of that county shall set the petition for public

hearing and conduct such hearing. The petition shall set forth:

- 15 (1) A description of the territory to be embraced in the proposed district;
- 17 (2) The names of the municipalities located within the proposed district;
 - (3) The name of the proposed district;

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- (4) The population of the proposed district;
- (5) The assessed valuation of the proposed district;
- (6) The type and rate of tax proposed to be levied; and
- (7) A request that the question be submitted to the voters residing within the limits of the proposed regional recreational district whether they will establish a regional recreational district pursuant to the provisions of sections 67.792 to 67.799 to be known as ". . . Regional Recreational District" for the purpose of establishing, operating and maintaining public parks,

- neighborhood trails and recreational facilities within the boundaries of the district.
- Whenever one hundred or more persons residing in an area 3 4 contiguous to an existing regional recreational district desire 5 to become part of that contiguous district, such persons may file 6 a petition with the county clerk of the county in which the 7 greater part of the population within the proposed addition to 8 the district resides, and the governing body of that county shall 9 set the petition for public hearing and conduct such hearing. 10 The petition for the addition to a district shall set forth the same facts required for the creation of such a district pursuant 11 12 to subdivisions (1) to (7) of subsection 1 of this section, 13 except that:
 - (1) Subdivision (6) of subsection 1 of this section shall only permit the imposition of a tax on the real property located within the addition to the district; and

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- 17 Subdivision (7) of subsection 1 of this section shall, (2) in the petition for the addition, be a request that the question 18 19 be submitted to the voters residing within the limits of the proposed addition to the ". . . . regional recreational 20 21 district" as to whether or not they will become a part of the ". 22 regional recreational district" for the purpose of 23 establishing, operating and maintaining public parks, 24 neighborhood trails and recreational facilities within the 25 boundaries of such district.
 - 3. The petition shall, after having been filed pursuant to this section, receive a hearing by the governing body of the county of filing pursuant to section 67.794.

The governing body of any county otherwise eligible to participate in a regional recreational district may directly authorize, by ordinance, the creation of a regional recreational district or an addition to an existing regional recreational district without the submission of a petition. The governing body of each such county shall, upon the enactment of such ordinance, submit the question of its approval to the voters in such county. If less than an entire county is proposed to participate in such a regional recreational district, the question may be submitted to the <u>registered and qualified</u> voters residing in the proposed [area, provided, that any regional recreational district which is supported by a sales tax shall be approved by the voters of the entire county] district, or if no registered and qualified voters reside in the proposed district, to the owners of the real property located within the proposed district. Any ordinance adopted by the governing body creating a regional recreational district supported by a sales tax but with no registered and qualified voters residing within the proposed district boundaries shall be unanimously approved by the owners of real property within the proposed district. The proposed district shall consist only of those counties, or portions of counties, where the governing body has approved an ordinance to create a district.

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67.799. 1. A regional recreational district may, by a majority vote of its board of directors, impose an annual property tax for the establishment and maintenance of public parks and recreational facilities and grounds within the boundaries of the regional recreational district not to exceed

- sixty cents per year on each one hundred dollars of assessed valuation on all property within the district, except that no such tax shall become effective unless the board of directors of the district submits to the voters of the district, at a county
- or state general, primary or special election, a proposal to
- 6 authorize the tax.

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- 7 2. The question shall be submitted in substantially the following form:
- 9 Shall a cent tax per one hundred dollars assessed 10 valuation be levied for public parks and recreational facilities?
- 11 [] YES [] NO
 - If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the board of directors shall have no power to impose the tax unless and until the board of directors of the district submits another proposal to authorize the tax and such proposal is approved by a majority of the qualified voters voting thereon.
 - 3. The property tax authorized in subsections 1 and 2 of this section shall be levied and collected in the same manner as other ad valorem property taxes are levied and collected.
 - 4. (1) A regional recreational district may, by a majority vote of its board of directors, impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant to sections 144.010 to 144.525, RSMo, for the purpose of funding the creation, operation and maintenance of public parks, recreational facilities and grounds within the boundaries of a

- 1 regional recreational district. The tax authorized by this
- 2 subsection shall be in addition to all other sales taxes allowed
- 3 by law. No tax pursuant to this subsection shall become
- 4 effective unless the board of directors submits to the voters of
- 5 the district, at a county or state general, primary or special
- 6 election, a proposal to authorize the tax, and such tax shall
- 7 become effective only after the majority of the voters voting on
- 8 such tax approve such tax. [Only whole counties participating in
- 9 a regional recreational district shall be able to impose a sales
- 10 tax pursuant to this subsection.]
- 11 (2) In the event the district seeks to impose a sales tax
- 12 pursuant to this subsection, the question shall be submitted in
- 13 substantially the following form:
- Shall a . . . cent sales tax be levied on all retail sales
- within the district for public parks and recreational facilities?
- 16 [] YES [] NO
- 17 If a majority of the votes cast on the proposal by the qualified
- voters voting thereon are in favor of the proposal, then the tax
- shall become effective. If a majority of the votes cast by the
- 20 qualified voters voting are opposed to the proposal, then the
- 21 board of directors shall have no power to impose the tax unless
- 22 and until another proposal to authorize the tax is submitted to
- 23 the voters of the district and such proposal is approved by a
- 24 majority of the qualified voters voting thereon. The provisions
- of sections 32.085 and 32.087, RSMo, shall apply to any tax
- 26 approved pursuant to this subsection.
- 27 <u>5. As used in this section, "qualified voters" or "voters"</u>
- 28 means any individuals residing within the proposed district who

are eligible to be registered voters and who have registered to 1 vote under chapter 115, RSMo, or, if no individuals eligible and 2 registered to vote reside within the proposed district, all of 3 4 the owners of real property located within the proposed district 5 who have unanimously petitioned for or consented to the adoption 6 of an ordinance by the governing body imposing a tax authorized 7 in this section. If the owner of the property within the proposed district is a political subdivision or corporation of 8 9 the state, the governing body of such political subdivision or 10 corporation shall be considered the owner for purposes of this 11 section.

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67.1706. The metropolitan district shall have as its [primary] duty the development, operation and maintenance of a public system of interconnecting trails and parks throughout the counties comprising the district. Nothing in this section shall restrict the district's entering into and initiating projects dealing with parks not <u>necessarily connected to trails.</u> The metropolitan district shall supplement but shall not substitute for the powers and responsibilities of the other parks and recreation systems within the metropolitan district or other conservation and environmental regulatory agencies and shall have the power to contract with other parks and recreation systems as well as with other public and private entities. Nothing in this section shall give the metropolitan district authority to regulate water quality, watershed or land use issues in the counties comprising the district.

67.1754. The sales tax authorized in sections 67.1712 to 67.1721 shall be collected and allocated as follows:

(1) Fifty percent of the sales taxes collected from each county shall be deposited in the metropolitan park and recreational fund to be administered by the board of directors of the district to pay costs associated with the establishment, administration, operation and maintenance of public recreational facilities, parks, and public recreational grounds associated with the district. Costs for office administration beginning in the second fiscal year of district operations may be up to but shall not exceed fifteen percent of the amount deposited pursuant to this subdivision;

- (2) Fifty percent of the sales taxes collected from each county shall be returned to the source county for park purposes, except that forty percent of such fifty percent amount shall be reserved for distribution to municipalities within the county in the form of grant revenue sharing funds. Each county in the district shall establish its own process for awarding the grant proceeds to its municipalities for park purposes provided the purposes of such grants are consistent with the purpose of the district. In the case of a county of the first classification with a charter form of government having a population of at least nine hundred thousand inhabitants, such grant proceeds shall be awarded to municipalities by a municipal grant commission as described in section 67.1757.
- 24 <u>67.2000. 1. This section shall be known as the "Exhibition</u> 25 <u>Center and Recreational Facility District Act".</u>
- 2. Whenever not less than fifty owners of real property

 located within any county of the first classification with more

 than seventy-one thousand three hundred but less than seventy-one

thousand four hundred inhabitants, or any county of the first 1 2 classification with more than one hundred ninety-eight thousand 3 but less than one hundred ninety-nine thousand two hundred inhabitants, or any county of the first classification with more 4 5 than eighty-five thousand nine hundred but less than eighty-six 6 thousand inhabitants, or any county of the second classification 7 with more than fifty-two thousand six hundred but less than 8 fifty-two thousand seven hundred inhabitants, or any county of 9 the first classification with more than one hundred four thousand 10 six hundred but less than one hundred four thousand seven hundred inhabitants, or any county of the third classification without a 11 12 township form of government and with more than seventeen thousand 13 nine hundred but less than eighteen thousand inhabitants, or any 14 county of the first classification with more than thirty-seven 15 thousand but less than thirty-seven thousand one hundred 16 inhabitants, or any county of the third classification without a 17 township form of government and with more than twenty-three 18 thousand five hundred but less than twenty-three thousand six 19 hundred inhabitants, or any county of the third classification 20 without a township form of government and with more than nineteen 21 thousand three hundred but less than nineteen thousand four 22 hundred inhabitants, or any county of the first classification 23 with more than two hundred forty thousand three hundred but less 24 than two hundred forty thousand four hundred inhabitants, desire to create an exhibition center and recreational facility 25 26 district, the property owners shall file a petition with the 27 governing body of each county located within the boundaries of 28 the proposed district requesting the creation of the district.

- 1 The district boundaries may include all or part of the counties
- 2 <u>described in this section</u>. The petition shall contain the
- 3 <u>following information:</u>
- 4 (1) The name and residence of each petitioner and the
- 5 <u>location of the real property owned by the petitioner;</u>
- 6 (2) A specific description of the proposed district
- 7 <u>boundaries</u>, including a map illustrating the boundaries; and
- 8 (3) The name of the proposed district.
- 9 3. Upon the filing of a petition pursuant to this section,
- the governing body of any county described in this section may,
- by resolution, approve the creation of a district. Any
- 12 <u>resolution to establish such a district shall be adopted by the</u>
- 13 governing body of each county located within the proposed
- district, and shall contain the following information:
- 15 <u>(1) A description of the boundaries of the proposed</u>
- 16 district;
- 17 <u>(2) The time and place of a hearing to be held to consider</u>
- 18 <u>establishment of the proposed district;</u>
- 19 <u>(3) The proposed sales tax rate to be voted on within the</u>
- 20 proposed district; and
- 21 (4) The proposed uses for the revenue generated by the new
- 22 sales tax.
- 4. Whenever a hearing is held as provided by this section,
- the governing body of each county located within the proposed
- 25 <u>district shall:</u>
- 26 (1) Publish notice of the hearing on two separate occasions
- 27 in at least one newspaper of general circulation in each county
- 28 located within the proposed district, with the first publication

- 1 to occur not more than thirty days before the hearing, and the
- 2 <u>second publication to occur not more than fifteen days or less</u>
- 3 <u>than ten days before the hearing;</u>
- 4 (2) Hear all protests and receive evidence for or against
- 5 the establishment of the proposed district; and
- 6 (3) Rule upon all protests, which determinations shall be
- 7 <u>final.</u>
- 8 <u>5. Following the hearing, if the governing body of each</u>
- 9 <u>county located within the proposed district decides to establish</u>
- 10 the proposed district, it shall adopt an order to that effect; if
- the governing body of any county located within the proposed
- 12 <u>district decides to not establish the proposed district, the</u>
- boundaries of the proposed district shall not include that
- 14 <u>county</u>. The order shall contain the following:
- 15 <u>(1) The description of the boundaries of the district;</u>
- 16 (2) A statement that an exhibition center and recreational
- 17 <u>facility district has been established;</u>
- 18 <u>(3) The name of the district;</u>
- 19 (4) The uses for any revenue generated by a sales tax
- 20 imposed pursuant to this section; and
- 21 (5) A declaration that the district is a political
- 22 subdivision of the state.
- 23 6. A district established pursuant to this section may, at
- 24 a general, primary, or special election, submit to the qualified
- 25 <u>voters within the district boundaries a sales tax of one-fourth</u>
- of one percent, for a period not to exceed twenty-five years, on
- 27 all retail sales within the district, which are subject to
- 28 taxation pursuant to sections 144.010 to 144.525, RSMo, to fund

the acquisition, construction, maintenance, operation, 1 2 improvement, and promotion of an exhibition center and recreational facilities. The ballot of submission shall be in 3 4 substantially the following form: 5 Shall the (name of district) impose a sales tax of one-fourth of one percent to fund the acquisition, 6 construction, maintenance, operation, improvement, and promotion 7 of an exhibition center and recreational facilities, for a period 8 9 of (insert number of years)? 10 □ YES □ NO If you are in favor of the question, place an "X" in the box 11 opposite "YES". If you are opposed to the question, place an "X" 12 13 in the box opposite "NO". 14 15 If a majority of the votes cast in the portion of any county that 16 is part of the proposed district favor the proposal, then the 17 sales tax shall become effective in that portion of the county that is part of the proposed district on the first day of the 18 19 first calendar quarter immediately following the election. If a 20 majority of the votes cast in the portion of a county that is a 21 part of the proposed district oppose the proposal, then that 22 portion of such county shall not impose the sales tax authorized 23 in this section until after the county governing body has 24 submitted another such sales tax proposal and the proposal is 25 approved by a majority of the qualified voters voting thereon. 26 However, if a sales tax proposal is not approved, the governing 27 body of the county shall not resubmit a proposal to the voters

pursuant to this section sooner than twelve months from the date

of the last proposal submitted pursuant to this section. If the 1 2 qualified voters in two or more counties that have contiquous 3 districts approve the sales tax proposal, the districts shall 4 combine to become one district. 5 7. There is hereby created a board of trustees to 6 administer any district created and the expenditure of revenue 7 generated pursuant to this section consisting of four individuals 8 to represent each county approving the district, as provided in this subsection. The governing body of each county located 9 10 within the district, upon approval of that county's sales tax proposal, shall appoint four members to the board of trustees; at 11 least one shall be an owner of a nonlodging business located 12 within the taxing district, or their designee, at least one shall 13 14 be an owner of a lodging facility located within the district, or 15 their designee, and all members shall reside in the district 16 except that one nonlodging business owner, or their designee, and 17 one lodging facility owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five years 18 of age and a resident of this state. Of the initial trustees 19 20 appointed from each county, two shall hold office for two years, 21 and two shall hold office for four years. Trustees appointed 22 after expiration of the initial terms shall be appointed to a 23 four-year term by the governing body of the county the trustee 24 represents, with the initially appointed trustee to remain in 25 office until a successor is appointed, and shall take office upon 26 being appointed. Each trustee may be reappointed. Vacancies 27 shall be filled in the same manner in which the trustee vacating

the office was originally appointed. The trustees shall not

- 1 receive compensation for their services, but may be reimbursed
- 2 <u>for their actual and necessary expenses.</u> The board shall elect a
- 3 chair and other officers necessary for its membership. Trustees
- 4 <u>may be removed if:</u>
- 5 (1) By a two-thirds vote, the board moves for the member's
- 6 removal and submits such motion to the governing body of the
- 7 <u>county from which the trustee was appointed; and</u>
- 8 (2) The governing body of the county from which the trustee
- 9 was appointed, by a majority vote, adopts the motion for removal.
- 10 8. The board of trustees shall have the following powers,
- 11 <u>authority</u>, and privileges:
- 12 (1) To have and use a corporate seal;
- 13 (2) To sue and be sued, and be a party to suits, actions,
- 14 <u>and proceedings;</u>
- 15 <u>(3) To enter into contracts, franchises, and agreements</u>
- 16 with any person or entity, public or private, affecting the
- 17 <u>affairs of the district, including contracts with any</u>
- 18 municipality, district, or state, or the United States, and any
- 19 of their agencies, political subdivisions, or instrumentalities,
- 20 for the funding, including without limitation interest rate
- 21 <u>exchange or swap agreements, planning, development, construction,</u>
- 22 acquisition, maintenance, or operation of a single exhibition
- 23 center and recreational facilities or to assist in such activity.
- 24 <u>"Recreational facilities", means locations explicitly designated</u>
- 25 <u>for public use where the primary use of the facility involves</u>
- 26 participation in hobbies or athletic activities;
- 27 (4) To borrow money and incur indebtedness and evidence the
- 28 <u>same by certificates, notes, or debentures, to issue bonds and</u>

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use any one or more lawful funding methods the district may
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      obtain for its purposes at such rates of interest as the district
      may determine. Any bonds, notes, and other obligations issued or
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      delivered by the district may be secured by mortgage, pledge, or
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      deed of trust of any or all of the property and income of the
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      district. Every issue of such bonds, notes, or other obligations
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      shall be payable out of property and revenues of the district and
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      may be further secured by other property of the district, which
      may be pledged, assigned, mortgaged, or a security interest
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      granted for such payment, without preference or priority of the
      first bonds issued, subject to any agreement with the holders of
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      any other bonds pledging any specified property or revenues.
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      Such bonds, notes, or other obligations shall be authorized by
      resolution of the district board, and shall bear such date or
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      dates, and shall mature at such time or times, but not in excess
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      of thirty years, as the resolution shall specify. Such bonds,
      notes, or other obligations shall be in such denomination, bear
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      interest at such rate or rates, be in such form, either coupon or
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      registered, be issued as current interest bonds, compound
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      interest bonds, variable rate bonds, convertible bonds, or zero
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      coupon bonds, be issued in such manner, be payable in such place
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      or places, and be subject to redemption as such resolution may
      provide, notwithstanding section 108.170, RSMo. The bonds,
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      notes, or other obligations may be sold at either public or
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      private sale, at such interest rates, and at such price or prices
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      as the district shall determine;
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      (5) To acquire, transfer, donate, lease, exchange,
      mortgage, and encumber real and personal property in furtherance
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- of district purposes; 1 (6) To refund any bonds, notes or other obligations of the 2 district without an election. The terms and conditions of 3 refunding obligations shall be substantially the same as those of 4 5 the original issue, and the board shall provide for the payment 6 of interest at not to exceed the legal rate, and the principal of 7 such refunding obligations in the same manner as is provided for 8 the payment of interest and principal of obligations refunded; 9 (7) To have the management, control and supervision of all 10 the business and affairs of the district, and the construction, installation, operation, and maintenance of district improvements 11 12 therein; to collect rentals, fees, and other charges in 13 connection with its services or for the use of any of its 14 facilities; 15 (8) To hire and retain agents, employees, engineers, and 16 attorneys; 17 (9) To receive and accept by bequest, gift, or donation any kind of property; 18 19 (10) To adopt and amend bylaws and any other rules and 20 regulations not in conflict with the constitution and laws of 21 this state, necessary for the carrying on of the business, 22 objects, and affairs of the board and of the district; and 23 (11) To have and exercise all rights and powers necessary 24 or incidental to or implied from the specific powers granted by 25 this section.
- 9. There is hereby created the "Exhibition Center and
 Recreational Facility District Sales Tax Trust Fund", which shall
 consist of all sales tax revenue collected pursuant to this

- section. The director of revenue shall be custodian of the trust 1 2 fund, and moneys in the trust fund shall be used solely for the purposes authorized in this section. Moneys in the trust fund 3 4 shall be considered nonstate funds pursuant to section 15, 5 article IV, constitution of Missouri. The director of revenue 6 shall invest moneys in the trust fund in the same manner as other 7 funds are invested. Any interest and moneys earned on such investments shall be credited to the trust fund. All sales taxes 8 9 collected by the director of revenue pursuant to this section on 10 behalf of the district, less one percent for the cost of collection which shall be deposited in the state's general 11 12 revenue fund after payment of premiums for surety bonds as provided in section 532.087, RSMo, shall be deposited in the 13 14 trust fund. The director of revenue shall keep accurate records 15 of the amount of moneys in the trust fund which was collected in 16 the district imposing a sales tax pursuant to this section, and 17 the records shall be open to the inspection of the officers of each district and the general public. Not later than the tenth 18 day of each month, the director of revenue shall distribute all 19 20 moneys deposited in the trust fund during the preceding month to 21 the district. The director of revenue may authorize refunds from 22 the amounts in the trust fund and credited to the district for 23 erroneous payments and overpayments made, and may redeem 24 dishonored checks and drafts deposited to the credit of the 25 district.
- 26 10. The sales tax authorized by this section is in addition
 27 to all other sales taxes allowed by law. Except as modified in
 28 this section, all provisions of sections 32.085 and 32.087, RSMo,

Τ	apply to the sales tax imposed pursuant to this section.
2	11. Any sales tax imposed pursuant to this section shall
3	not extend past the initial term approved by the voters unless an
4	extension of the sales tax is submitted to and approved by the
5	qualified voters in each county in the manner provided in this
6	section. Each extension of the sales tax shall be for a period
7	not to exceed twenty years. The ballot of submission for the
8	extension shall be in substantially the following form:
9	Shall the (name of district) extend the sales tax
10	of one-fourth of one percent for a period of (insert number
11	of years) years to fund the acquisition, construction,
12	maintenance, operation, improvement, and promotion of an
13	exhibition center and recreational facilities?
14	YES NO
15	If you are in favor of the question, place an "X" in the box
16	opposite "YES". If you are opposed to the question, place an "X"
17	in the box opposite "NO".
18	
19	If a majority of the votes cast favor the extension, then the
20	sales tax shall remain in effect at the rate and for the time
21	period approved by the voters. If a sales tax extension is not
22	approved, the district may submit another sales tax proposal as
23	authorized in this section, but the district shall not submit
24	such a proposal to the voters sooner than twelve months from the
25	date of the last extension submitted.
26	12. Once the sales tax authorized by this section is
27	abolished or terminated by any means, all funds remaining in the
28	trust fund shall be used solely for the purposes approved in the

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      ballot question authorizing the sales tax. The sales tax shall
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      not be abolished or terminated while the district has any
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      financing or other obligations outstanding; provided that any new
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      financing, debt, or other obligation or any restructuring or
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      refinancing of an existing debt or obligation incurred more than
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      ten years after voter approval of the sales tax provided in this
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      section or more than ten years after any voter approved extension
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      thereof shall not cause the extension of the sales tax provided
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      in this section or cause the final maturity of any financing or
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      other obligations outstanding to be extended. Any funds in the
      trust fund which are not needed for current expenditures may be
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      invested by the district in the securities described in
      subdivisions (1) to (12) of subsection 1 of section 30.270, RSMo,
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      or repurchase agreements secured by such securities. If the
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      district abolishes the sales tax, the district shall notify the
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      director of revenue of the action at least ninety days before the
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      effective date of the repeal, and the director of revenue may
      order retention in the trust fund, for a period of one year, of
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      two percent of the amount collected after receipt of such notice
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      to cover possible refunds or overpayment of the sales tax and to
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      redeem dishonored checks and drafts deposited to the credit of
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      such accounts. After one year has elapsed after the effective
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      date of abolition of the sales tax in the district, the director
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      of revenue shall remit the balance in the account to the district
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      and close the account of the district. The director of revenue
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      shall notify the district of each instance of any amount refunded
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      or any check redeemed from receipts due the district.
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       13. In the event that the district is dissolved or
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- 1 terminated by any means, the governing bodies of the counties in
- 2 <u>the district shall appoint a person to act as trustee for the</u>
- 3 <u>district so dissolved or terminated.</u> Before beginning the
- 4 <u>discharge of duties</u>, the trustee shall take and subscribe an oath
- 5 to faithfully discharge the duties of the office, and shall give
- 6 bond with sufficient security, approved by the governing bodies
- 7 of the counties, to the use of the dissolved or terminated
- 8 <u>district</u>, for the faithful discharge of duties. The trustee
- 9 <u>shall have and exercise all powers necessary to liquidate the</u>
- 10 <u>district</u>, and upon satisfaction of all remaining obligations of
- 11 the district, shall pay over to the county treasurer of each
- county in the district and take receipt for all remaining moneys
- in amounts based on the ratio the levy of each county bears to
- 14 the total levy for the district in the previous three years or
- 15 <u>since the establishment of the district, whichever time period is</u>
- 16 shorter. Upon payment to the county treasurers, the trustee
- shall deliver to the clerk of the governing body of any county in
- 18 <u>the district all books, papers, records, and deeds belonging to</u>
- 19 <u>the dissolved district.</u>
- 20 67.2500. 1. The governing body of any city, town, or
- 21 <u>village that is within a first class county with a charter form</u>
- 22 of government with a population over two hundred fifty thousand
- 23 that adjoins a first class county with a charter form of
- 24 government with a population over nine hundred thousand, may
- 25 <u>establish a theater, cultural arts, and entertainment district in</u>
- the manner provided in section 67.2505.
- 27 2. Sections 67.2500 to 67.2530 shall be known as the
- 28 "Theater, Cultural Arts, and Entertainment District Act".

- 3. As used in sections 67.2500 to 67.2530, the following 1 2 terms mean: (1) "District", a theater, cultural arts, and entertainment 3 district organized under this section; 4 5 (2) "Qualified electors", "qualified voters", or "voters", 6 registered voters residing within the district or subdistrict, or 7 proposed district or subdistrict, who have registered to vote pursuant to chapter 115, RSMo, or, if there are no persons 8 9 eligible to be registered voters residing in the district or 10 subdistrict, proposed district or subdistrict, property owners, including corporations and other entities, that are owners of 11 12 real property; (3) "Registered voters", persons qualified and registered 13 to vote pursuant to chapter 115, RSMo; and 14 15 (4) "Subdistrict", a subdivision of a district, but not a 16 separate political subdivision, created for the purposes specified in subsection 5 of section 67.2505. 17 67.2505. 1. A district may be created to fund, promote, 18 and provide educational, civic, musical, theatrical, cultural, 19 20 concerts, lecture series, and related or similar entertainment 21 events or activities, and to fund, promote, plan, design, 22 construct, improve, maintain, and operate public improvements, 23 transportation projects, and related facilities in the district. 24 2. A district is a political subdivision of the state. 3. The name of a district shall consist of a name chosen by 25 26 the original petitioners, preceding the words "theater, cultural 27 arts, and entertainment district".
- 28 <u>4. The district shall include a minimum of fifty contiguous</u>

1	acres.
2	5. Subdistricts shall be formed for the purpose of voting
3	upon proposals for the creation of the district or subsequent
4	proposed subdistrict, voting upon the question of imposing a
5	proposed sales tax, and for representation on the board of
6	directors, and for no other purpose.
7	6. Whenever the creation of a district is desired, one or
8	more registered voters from each subdistrict of the proposed
9	district, or one or more property owners who collectively own one
10	or more parcels of real estate comprising at least a majority of
11	the land situated in the proposed subdistricts within the
12	proposed district, may file a petition requesting the creation of
13	a district with the governing body of the city, town, or village
14	within which the proposed district is to be established. The
15	petition shall contain the following information:
16	(1) The name, address, and phone number of each petitioner
17	and the location of the real property owned by the petitioner;
18	(2) The name of the proposed district;
19	(3) A legal description of the proposed district, including
20	a map illustrating the district boundaries, which shall be
21	contiguous, and the division of the district into at least five,
22	but not more than fifteen, subdistricts that shall contain, or
23	are projected to contain upon full development of the
24	subdistricts, approximately equal populations;
25	(4) A statement indicating the number of directors to serve
26	on the board, which shall be not less than five or more than
27	<pre>fifteen;</pre>
20	(5) A request that the district be established.

(6) A general description of the activities that are 1 2 planned for the district; (7) A proposal for a sales tax to fund the district 3 initially, pursuant to the authority granted in sections 67.2500 4 5 to 67.2530, together with a request that the imposition of the 6 sales tax be submitted to the qualified voters within the 7 district; 8 (8) A statement that the proposed district shall not be an 9 undue burden on any owner of property within the district and is 10 not unjust or unreasonable; (9) A request that the question of the establishment of the 11 12 district be submitted to the qualified voters of the district; (10) A signed statement that the petitioners are authorized 13 14 to submit the petition to the governing body; and 15 (11) Any other items the petitioners deem appropriate. 7. Upon the filing of a petition pursuant to this section, 16 17 the governing body of any city, town, or village described in this section may pass a resolution containing the following 18 19 information: 20 (1) A description of the boundaries of the proposed 21 district and each subdistrict; 22 (2) The time and place of a hearing to be held to consider establishment of the proposed district; 23 24 (3) The timeframe and manner for the filing of protests; (4) The proposed sales tax rate to be voted upon within the 25 26 subdistricts of the proposed district; 27 (5) The proposed uses for the revenue to be generated by

the new sales tax; and

28

Τ	(6) Such other matters as the governing body may deem
2	appropriate.
3	8. Prior to the governing body certifying the question of
4	the district's creation and imposing a sales tax for approval by
5	the qualified electors, a hearing shall be held as provided by
6	this subsection. The governing body of the municipality
7	approving a resolution as set forth in section 67.2520 shall:
8	(1) Publish notice of the hearing, which shall include the
9	information contained in the resolution cited in section 67.2520,
10	on two separate occasions in at least one newspaper of general
11	circulation in the county where the proposed district is located,
12	with the first publication to occur not more than thirty days
13	before the hearing, and the second publication to occur not more
14	than fifteen days or less than ten days before the hearing;
15	(2) Hear all protests and receive evidence for or against
16	the establishment of the proposed district; and
17	(3) Consider all protests, which determinations shall be
18	<u>final.</u>
19	
20	The costs of printing and publication of the notice shall be paid
21	by the petitioners. If the district is organized pursuant to
22	sections 67.2500 to 67.2530, the petitioners may be reimbursed
23	for such costs out of the revenues received by the district.
24	9. Following the hearing, the governing body of any city,
25	town, or village within which the proposed district will be
26	located may order an election on the questions of the district
27	creation and sales tax funding for voter approval and certify the
28	questions to the municipal clerk. The election order shall

- 1 include the date on which the ballots will be mailed to qualified
- 2 <u>electors</u>, which shall be not sooner than the eighth Tuesday from
- 3 the issuance of the order. The election regarding the
- 4 incorporation of the district and the imposing of the sales tax
- 5 shall follow the procedure set forth in section 67.2520, and
- 6 shall be held pursuant to the order and certification by the
- 7 governing body. Only those subdistricts approving the question
- 8 of creating the district and imposing the sales tax shall become
- 9 part of the district.
- 10 <u>10. If the results of the election conducted in accordance</u>
- 11 <u>with section 67.2520 show that a majority of the votes cast were</u>
- 12 <u>in favor of organizing the district and imposing the sales tax</u>,
- the governing body may establish the proposed district in those
- 14 <u>subdistricts approving the question of creating the district and</u>
- imposing the sales tax, by adopting an ordinance to that effect.
- 16 The ordinance establishing the district shall contain the
- 17 following:
- 18 (1) The description of the boundaries of the district and
- 19 <u>each subdistrict;</u>
- 20 (2) A statement that a theater, cultural arts, and
- 21 <u>entertainment district has been established;</u>
- 22 (3) A declaration that the district is a political
- 23 subdivision of the state;
- 24 (4) The name of the district;
- 25 <u>(5) The date on which the sales tax election in the</u>
- 26 subdistricts was held, and the result of the election;
- 27 (6) The uses for any revenue generated by a sales tax
- 28 <u>imposed pursuant to this section;</u>

1	(7) A certification to the newly created district of the
2	election results, including the election concerning the sales
3	tax; and
4	(8) Such other matters as the governing body deems
5	appropriate.
6	11. Any subdistrict that does not approve the creation of
7	the district and imposing the sales tax shall not be a part of
8	the district and the sales tax shall not be imposed until after
9	the district board of directors has submitted another proposal
10	for the inclusion of the area into the district and such proposal
11	and the sales tax proposal are approved by a majority of the
12	qualified voters in the subdistrict voting thereon. Such
13	subsequent elections shall be conducted in accordance with
14	section 67.2520; provided, however, that the district board of
15	directors may place the question of the inclusion of a
16	subdistrict within a district and the question of imposing a
17	sales tax before the voters of a proposed subdistrict, and the
18	municipal clerk, or circuit clerk if the district is formed by
19	the circuit court, shall conduct the election. In subsequent
20	elections, the election judges shall certify the election results
21	to the district board of directors.
22	67.2510. As a complete alternative to the procedure
23	establishing a district set forth in section 67.2505, a circuit
24	court with jurisdiction over any city, town, or village that is
25	within a first class county with a charter form of government
26	with a population over two hundred fifty thousand that adjoins a
27	first class county with a charter form of government with a
28	population over nine hundred thousand, may establish a theater,

cultural arts, and entertainment district in the manner provided 1 2 in section 67.2515. 67.2515. 1. Whenever the creation of a theater, cultural 3 arts, and entertainment district is desired, one or more 4 5 registered voters from each subdistrict of the proposed district, 6 or if there are no registered voters in a subdistrict, one or 7 more property owners who collectively own one or more parcels of 8 real estate comprising at least a majority of the land situated 9 in the proposed subdistricts within the proposed district may 10 file a petition with the circuit court requesting the creation of a theater, cultural arts, and entertainment district. The 11 petition shall contain the following information: 12 (1) The name, address, and phone number of each petitioner 13 14 and the location of the real property owned by the petitioner; 15 (2) The name of the proposed district; 16 (3) A legal description of the proposed district, including 17 a map illustrating the district boundaries, which shall be contiguous, and the division of the district into at least five, 18 but not more than fifteen, subdistricts that shall contain, or 19 20 are projected to contain upon full development of the 21 subdistricts, approximately equal populations; 22 (4) A statement indicating the number of directors to serve 23 on the board, which shall be not less than five or more than 24 fifteen; 25 (5) A request that the district be established; 26 (6) A general description of the activities that are 27 planned for the district;

(7) A proposal for a sales tax to fund the district

28

- initially, pursuant to the authority granted in sections 67.2500
- 2 <u>to 67.2530, together with a request that the imposing of the</u>
- 3 sales tax be submitted to the qualified voters within the
- 4 district;
- 5 (8) A statement that the proposed district shall not be an
- 6 <u>undue burden on any owner of property within the district and is</u>
- 7 <u>not unjust or unreasonable;</u>
- 8 <u>(9) A request that the question of the establishment of the</u>
- 9 <u>district be submitted to the qualified voters of the district;</u>
- 10 (10) A signed statement that the petitioners are authorized
- 11 to submit the petition to the circuit court; and
- 12 (11) Any other items the petitioners deem appropriate.
- 13 2. The circuit clerk of the county in which the petition is
- filed pursuant to this section shall present the petition to the
- judge, who shall thereupon set the petition for hearing not less
- 16 than thirty days nor more than forty days after the filing. The
- judge shall cause publication of the notice of the hearing on two
- 18 separate occasions in at least one newspaper of general
- 19 circulation in the county where the proposed district is located,
- 20 with the first publication to occur not more than thirty days
- 21 <u>before the hearing, and the second publication to occur not more</u>
- than fifteen days or less than ten days before the hearing. The
- 23 notice shall recite the following information:
- 24 (1) A description of the boundaries of the proposed
- 25 <u>district and each subdistrict;</u>
- 26 (2) The time and place of a hearing to be held to consider
- 27 establishment of the proposed district;
- 28 (3) The timeframe and manner for the filing of the

petitions or answers in the case; 1 2 (4) The proposed sales tax rate to be voted on within the subdistricts of the proposed district; 3 4 (5) The proposed uses for the revenue generated by the new 5 sales tax; and 6 (6) Such other matters as the circuit court may deem 7 appropriate. 8 9 The costs of printing and publication of the notice shall be paid 10 by the petitioners. If the district is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be reimbursed 11 for such costs out of the revenues received by the district. 12 13 3. Any registered voter or owner of real property within 14 the proposed district may join in or file a petition supporting 15 or answer opposing the creation of the district and seeking a 16 judgment respecting these same issues; provided, however, that 17 all pleadings must be filed with the court no later than five days before the case is heard. 18 19 4. The court shall hear the case without a jury. If the 20 court determines the petition is defective or the proposed 21 district or its plan of operation is unconstitutional, it shall 22 enter its judgment to that effect and shall refuse to incorporate the district as requested in the pleadings. If the court 23 determines the petition is not legally defective and the proposed 24 25 district and plan of operation are not unconstitutional, the 26 court shall order an election on the questions of the district 27 creation and sales tax funding for voter approval and certify the 28 questions to the circuit clerk. The election order shall include

- 1 the date on which the ballots will be mailed to qualified
- 2 electors, which shall be not sooner than the eighth Tuesday from
- 3 the issuance of the order. The election regarding the
- 4 incorporation of the district and the imposing the sales tax
- 5 shall follow the procedure set forth in section 67.2520, and
- 6 shall be held pursuant to the order and certification by the
- 7 circuit judge. Only those subdistricts approving the question of
- 8 <u>creating the district and imposing the sales tax shall become</u>
- 9 part of the district.
- 10 <u>5. If the results of the election conducted in accordance</u>
- 11 <u>with section 67.2520 show that a majority of the votes cast were</u>
- in favor of organizing the district and imposing the sales tax,
- the circuit judge shall establish the proposed district in those
- 14 <u>subdistricts approving the question of creating the district and</u>
- imposing the sales tax by issuing an order to that effect. The
- 16 court shall determine and declare the district organized and
- incorporated and issue an order that includes the following:
- 18 (1) The description of the boundaries of the district and
- 19 <u>each subdistrict;</u>
- 20 (2) A statement that a theater, cultural arts, and
- 21 <u>entertainment district has been established;</u>
- 22 (3) A declaration that the district is a political
- 23 subdivision of the state;
- 24 (4) The name of the district;
- 25 <u>(5) The date on which the sales tax election in the</u>
- 26 subdistricts was held, and the result of the election;
- 27 (6) The uses for any revenue generated by a sales tax
- 28 <u>imposed pursuant to this section;</u>

1	(7) A certification to the newly created district of the
2	election results, including the election concerning the sales
3	tax; and
4	(8) Such other matters as the circuit court deems
5	appropriate.
6	6. Any subdistrict that does not approve the creation of
7	the district and imposing the sales tax shall not be a part of
8	the district and the sales tax shall not be imposed until after
9	the district board of directors has submitted another proposal
10	for the inclusion of the area into the district and such proposal
11	and the sales tax proposal are approved by a majority of the
12	qualified voters in the subdistrict voting thereon. Such
13	subsequent elections shall be conducted in accordance with
14	section 67.2520; provided, however, that the district board of
15	directors may place the question of the inclusion of a
16	subdistrict within a district and the question of imposing a
17	sales tax in the proposed subdistrict before the voters of a
18	proposed subdistrict, and the circuit clerk shall conduct the
19	subsequent election. In subsequent elections, the election
20	judges shall certify the election results to the district board
21	of directors.
22	7. Any party having filed a petition or answer to a
23	petition may appeal the circuit court's order or judgment in the
24	same manner as provided for other appeals. Any order either
25	refusing to incorporate the district or incorporating the
26	district shall be a final judgment for purposes of appeal.
27	67.2520. 1. If a governing body or circuit court judge has
28	certified the question regarding the district creation and sales

tax funding for voter approval, the municipal clerk in which the 1 2 district is located, or the circuit clerk if the order and 3 certification has been by a circuit judge, shall conduct the 4 election. The questions shall be submitted to the qualified 5 voters of each subdistrict within the district boundaries who 6 have filed an application pursuant to this section. The 7 municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall publish notice of the election 8 9 in at least one newspaper of general circulation in the county 10 where the proposed district is located, with the publication to occur not more than fifteen days but not less than ten days 11 12 before the date when applications for ballots will be accepted. 13 The notice shall include a description of the district 14 boundaries, the timeframe and manner of applying for a ballot, 15 the questions to be voted upon, and where and when applications 16 for ballots will be accepted. The municipal clerk, or circuit 17 clerk if the district is being formed by the circuit court, shall also send a notice of the election to all registered voters in 18 19 the proposed district, which shall include the information in the 20 published notice. The costs of printing and publication of the 21 notice, and mailing of the notices to registered voters, shall be 22 paid by the petitioners. If the district is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be reimbursed 23 24 for such costs out of the revenues received by the district. 2. For elections held in subdistricts pursuant to this 25 26 section, if all the owners of property in a subdistrict joined in 27 the petition for formation of the district, such owners may cast 28 their ballot by unanimous petition approving any measure

- 1 submitted to them as subdistrict voters pursuant to this section.
- 2 <u>Each owner shall receive one vote per acre owned.</u> Fractional
- 3 votes shall be allowed. The petition shall be submitted to the
- 4 municipal clerk, or the circuit court clerk if the district is
- 5 being formed by the circuit court, who shall verify the
- 6 <u>authenticity of all signatures thereon</u>. The filing of a
- 7 <u>unanimous petition shall constitute an election in the</u>
- 8 <u>subdistrict under this section and the results of said election</u>
- 9 <u>shall be entered pursuant to this section.</u>
- 10 _____3. The sales tax shall be not more than one-half of one
- 11 percent on all retail sales within the district, which are
- 12 <u>subject to taxation pursuant to section 67.2530, to fund,</u>
- promote, and provide educational, civic, musical, theatrical,
- 14 <u>cultural, concerts, lecture series, and related or similar</u>
- entertainment events or activities, and to fund, promote, plan,
- design, construct, improve, maintain, and operate public
- improvements, transportation projects, and related facilities in
- 18 the district.
- 19 <u>4. Application for a ballot shall be made as provided in</u>
- 20 this subsection:
- 21 (1) Persons entitled to apply for a ballot in an election
- 22 shall be:
- 23 (a) A resident registered voter of the district; or
- 24 (b) If there are no registered voters in a subdistrict, a
- 25 person, including a corporation or other entity, which owns real
- 26 property within the subdistrict. Each voter which is not an
- 27 individual shall determine how to cast its vote as provided for
- in its articles of incorporation, articles of organization,

- 1 articles of partnership, bylaws, or other document which sets
- 2 <u>forth an appropriate mechanism for the determination of the</u>
- 3 entity's vote. If a voter has no such mechanism, then its vote
- 4 <u>shall be cast as determined by a majority of the persons who run</u>
- 5 <u>the day-to-day affairs of the voter. Each property owner shall</u>
- 6 receive one vote;
- 7 (2) Only persons entitled to apply for a ballot in
- 8 <u>elections pursuant to this subsection shall apply. Such persons</u>
- 9 shall apply with the municipal clerk, or the circuit clerk if the
- district is formed by the circuit court. Each person applying
- 11 shall provide:
- 12 (a) Such person's name, address, mailing address, and phone
- 13 <u>number;</u>
- 14 (b) An authorized signature; and
- 15 <u>(c) Evidence that such person is entitled to vote. Such</u>
- 16 evidence shall be a copy of:
- 17 <u>a. For resident individuals, proof of registration from the</u>
- 18 <u>election authority;</u>
- b. For owners of real property, a tax receipt or deed or
- 20 other document which evidences an equitable ownership, and
- 21 <u>identifies the real property by location;</u>
- 22 (3) Applications for ballot applications shall be made not
- 23 later than the fourth Tuesday before the ballots are mailed to
- 24 qualified electors. The ballot of submission shall be in
- 25 <u>substantially the following form:</u>
- 26 "Shall there be organized in (here specifically
- 27 describe the proposed district boundaries), within the state of
- 28 Missouri, a district, to be known as the "..... Theater,

- 1 <u>Cultural Arts, and Entertainment District" for the purpose of</u>
- 2 <u>funding</u>, <u>promoting</u>, <u>and providing educational</u>, <u>civic</u>, <u>musical</u>,
- 3 <u>theatrical</u>, <u>cultural</u>, <u>concerts</u>, <u>lecture</u> <u>series</u>, <u>and</u> <u>related</u> <u>or</u>
- 4 <u>similar entertainment events or activities, and funding,</u>
- 5 promoting, planning, designing, constructing, improving,
- 6 maintaining, and operating public improvements, transportation
- 7 projects, and related facilities in the district?
- 8 [] YES [] NO
- 9 If you are in favor of the question, place an "X" in the box
- opposite "YES". If you are opposed to the question, place an "X"
- in the box opposite "NO".
- 12 <u>Shall the (name of district) impose a sales tax</u>
- of (insert rate) to fund, promote, and provide
- 14 <u>educational, civic, musical, theatrical, cultural, concerts,</u>
- 15 lecture series, and related or similar entertainment events or
- activities, and to fund, promote, plan, design, construct,
- 17 improve, maintain, and operate public improvements,
- transportation projects, and related facilities in the district?
- 19 [] YES [] NO
- 20 If you are in favor of the question, place an "X" in the box
- 21 opposite "YES". If you are opposed to the question, place an "X"
- in the box opposite "NO";
- 23 (4) Not sooner than the fourth Tuesday after the deadline
- 24 <u>for applying for ballots, the municipal clerk, or the circuit</u>
- 25 clerk if the district is being formed by the circuit court, shall
- 26 mail a ballot to each qualified voter who applied for a ballot
- 27 pursuant to this subsection along with a return addressed
- 28 envelope directed to the municipal clerk or the circuit clerk's

office, with a sworn affidavit on the reverse side of such 1 2 envelope for the voter's signature. Such affidavit shall be in 3 the following form: "I hereby declare under penalties of perjury that I am 4 5 qualified to vote, or to affix my authorized signature in the 6 name of an entity which is entitled to vote, in this election. 7 8 Authorized Signature 9 Printed Name of Voter Signature of notary or other officer 10 authorized to administer oaths. Mailing Address of Voter (if different) 11 Subscribed and sworn to before me this day 12 13 of...., 20.." 14 (5) Each qualified voter shall have one vote, except as provided for in section 67.2520. Each voted ballot shall be 15 16 signed with the authorized signature as provided for in this 17 subsection; (6) Voted ballots shall be returned to the municipal clerk, 18 19 or the clerk of the circuit court if the district is being formed 20 by the circuit court, by mail or hand delivery no later than 5:00 21 p.m. on the fourth Tuesday after the date for mailing the 22 ballots. The municipal clerk, or circuit clerk if the district is being formed by the circuit court, shall transmit all voted 23 24 ballots to a beam of judges of not less than four, with an equal 25 number from each of the two major political parties. The judges shall be selected by the city, town, or village, or the circuit 26 27 clerk, from lists compiled by the county election authority. 28 Upon receipt of the voted ballots the judges shall verify the

- 1 authenticity of the ballots, canvass the votes, and certify the
- 2 results. Certification by the election judges shall be final and
- 3 <u>shall be immediately transmitted to the governing body of the</u>
- 4 city, town, or village for further action, or the circuit judge
- 5 <u>for further action if the district is being formed by the circuit</u>
- 6 court. Any voter who applied for such election may contest the
- 7 result in the same manner as provided in chapter 115, RSMo.
- 8 <u>67.2525. 1. Each member of the board of directors shall</u>
- 9 <u>have the following qualifications:</u>
- 10 <u>(1) As to those subdistricts in which there are registered</u>
- 11 <u>voters, a resident registered voter in the subdistrict that he or</u>
- she represents, or be a property owner or, as to those
- 13 <u>subdistricts in which there are not registered voters who are</u>
- 14 <u>residents</u>, a property owner or representative of a property owner
- in the subdistrict he or she represents;
- 16 (2) Be at least twenty-one years of age and a registered
- 17 <u>voter in the district.</u>
- 18 ______2. The district shall be subdivided into at least five, but
- 19 not more than fifteen subdistricts, which shall be represented by
- 20 one representative on the district board of directors. All board
- 21 members shall have terms of four years, including the initial
- 22 board of directors. All members shall take office upon being
- 23 appointed and shall remain in office until a successor is
- 24 appointed by the mayor or chairman of the municipality in which
- 25 <u>the district is located, or elected by the property owners in</u>
- 26 those subdistricts without registered voters.
- 27 3. For those subdistricts which contain one or more
- 28 registered voters, the mayor or chairman of the city, town, or

1 village shall, with the consent of the governing body, appoint a

2 registered voter residing in the subdistrict to the board of

3 <u>directors.</u>

4. For those subdistricts which contain no registered voters, the property owners who collectively own one or more parcels of real estate comprising more than half of the land situated in each subdistrict shall meet and shall elect a representative to serve upon the board of directors. The clerk of the city, town, or village in which the petition was filed shall, unless waived in writing by all property owners in the subdistrict, give notice by causing publication to be made once a week for two consecutive weeks in a newspaper of general circulation in the county, the last publication of which shall be at least ten days before the day of the meeting required by this section, to call a meeting of the owners of real property within the subdistrict at a day and hour specified in a public place in the city, town, or village in which the petition was filed for the purpose of electing members of the board of directors.

the election of a temporary chairman and secretary of the meeting who shall conduct the election. An election shall be conducted for each subdistrict, with the eligible property owners voting in that subdistrict. At the election, each acre of real property within the subdistrict shall represent one share, and each owner, including corporations and other entities, may have one vote in person or for every acre of real property owned by such person within the subdistrict. Each voter which is not an individual shall determine how to cast its vote as provided for in its

- 1 articles of incorporation, articles of organization, articles of
- 2 partnership, bylaws, or other document which sets forth an
- 3 appropriate mechanism for the determination of the entity's vote.
- 4 If a voter has no such mechanism, then its vote shall be cast as
- 5 <u>determined by a majority of the persons who run the day-to-day</u>
- 6 affairs of the voter. The results of the meeting shall be
- 7 certified by the temporary chairman and secretary to the
- 8 <u>municipal clerk if the district is established by a municipality</u>
- 9 <u>described in this section</u>, or to the circuit clerk if the
- 10 <u>district is established by a circuit court.</u>
- 11 <u>6. Successor boards shall be appointed or elected,</u>
- depending upon the presence or absence of resident registered
- 13 voters, by the mayor or chairman of a city, town, or village
- described in this section, or the property owners as set forth
- 15 <u>above; provided, however, that elections held by the property</u>
- 16 owners after the initial board is elected shall be certified to
- the municipal clerk of the city, town, or village where the
- 18 district is located and the board of directors of the district.
- 19 7. Should a vacancy occur on the board of directors, the
- 20 <u>mayor or chairman of the city, town, or village if there are</u>
- 21 <u>registered voters within the subdistrict</u>, or a majority of the
- 22 owners of real property in a subdistrict if there are not
- 23 <u>registered voters in the subdistrict, shall have the authority to</u>
- 24 appoint or elect, as set forth in this section, an interim
- 25 <u>director to complete any unexpired term of a director caused by</u>
- 26 resignation or disqualification.
- 27 <u>8. The board shall possess and exercise all of the</u>
- 28 <u>district's legislative and executive powers, including:</u>

- 1 (1) The power to fund, promote and provide educational,
- 2 civic, musical, theatrical, cultural, concerts, lecture series,
- 3 and related or similar entertainment events or activities, and
- fund, promote, plan, design, construct, improve, maintain, and
- 5 operate public improvements, transportation projects, and related
- 6 facilities within the district;
- 7 (2) The power to accept and disburse tax or other revenue
- 8 <u>collected in the district; and</u>
- 9 <u>(3) The power to receive property by gift or otherwise.</u>
- 9. Within thirty days after the selection of the initial
- directors, the board shall meet. At its first meeting and
- 12 <u>annually thereafter the board shall elect a chairman from its</u>
- members.
- 14 <u>10. The board shall appoint an executive director, district</u>
- 15 <u>secretary, treasurer, and such other officers or employees as it</u>
- deems necessary.
- 17 <u>11. At the first meeting, the board, by resolution, shall</u>
- define the first and subsequent fiscal years of the district, and
- shall adopt a corporate seal.
- 20 12. A simple majority of the board shall constitute a
- 21 quorum. If a quorum exists, a majority of those voting shall
- 22 have the authority to act in the name of the board, and approve
- any board resolution.
- 24 13. At the first meeting, the board, by resolution, shall
- 25 <u>receive the certification of the election regarding the sales</u>
- 26 tax, and may impose the sales tax in all subdistricts approving
- 27 the imposing sales tax. In those subdistricts that approve the
- 28 sales tax, the sales tax shall become effective on the first day

- 1 of the first calendar quarter immediately following the action by
- 2 <u>the district board of directors imposing the tax.</u>
- 3 14. Each director shall devote such time to the duties of
- 4 the office as the faithful discharge thereof and may require and
- 5 <u>be reimbursed for his actual expenditures in the performance of</u>
- 6 his duties on behalf of the district. Directors may be
- 7 compensated, but such compensation shall not exceed one hundred
- 8 dollars per month.
- 9 <u>15. In addition to all other powers granted by sections</u>
- 10 <u>67.2500 to 67.2530</u>, the district shall have the following general
- 11 powers:
- 12 (1) To sue and be sued in its own name, and to receive
- service of process, which shall be served upon the district
- 14 <u>secretary;</u>
- 15 <u>(2) To fix compensation of its employees and contractors;</u>
- 16 (3) To enter into contracts, franchises, and agreements
- with any person or entity, public or private, affecting the
- 18 <u>affairs of the district, including contracts with any</u>
- 19 <u>municipality</u>, <u>district</u>, <u>or state</u>, <u>or the United States</u>,
- and any of their agencies, political subdivisions, or
- 21 <u>instrumentalities</u>, for the funding, including without limitation,
- 22 interest rate exchange or swap agreements, planning, development,
- 23 construction, acquisition, maintenance, or operation of a
- 24 district facility or to assist in such activity;
- 25 <u>(4) To acquire, develop, construct, equip, transfer,</u>
- donate, lease, exchange, mortgage, and encumber real and personal
- 27 property in furtherance of district purposes;
- 28 _____(5) To collect and disburse funds for its activities;

(6) To collect taxes and other revenues; 1 2 (7) To borrow money and incur indebtedness and evidence the same by certificates, notes, bonds, debentures, or refunding of 3 4 any such obligations for the purpose of paying all or any part of 5 the cost of land, construction, development, or equipping of any 6 facilities or operations of the district; 7 (8) To own or lease real or personal property for use in 8 connection with the exercise of powers pursuant to this 9 subsection; 10 (9) To provide for the election or appointment of officers, including a chairman, treasurer, and secretary. Officers shall 11 not be required to be residents of the district, and one officer 12 13 may hold more than one office; (10) To hire and retain agents, employees, engineers, and 14 15 attorneys; (11) To enter into entertainment contracts binding the 16 17 district and artists, agencies, or performers, management contracts, contracts relating to the booking of entertainment and 18 19 the sale of tickets, and all other contracts which relate to the 20 purposes of the district; 21 (12) To contract with a local government, a corporation, 22 partnership, or individual regarding funding, promotion, planning, designing, constructing, improving, maintaining, or 23 24 operating a project or to assist in such activity; 25 (13) To contract for transfer to a city, town, or village 26 such district facilities and improvements free of cost or 27 encumbrance on such terms set forth by contract; 28 (14) To exercise such other powers necessary or convenient

- 1 for the district to accomplish its purposes which are not
- 2 <u>inconsistent with its express powers.</u>
- 3 16. A district may at any time authorize or issue notes,
- 4 bonds, or other obligations for any of its powers or purposes.
- 5 <u>Such notes, bonds, or other obligations:</u>
- 6 (1) Shall be in such amounts as deemed necessary by the
- 7 <u>district</u>, including costs of issuance thereof;
- 8 (2) Shall be payable out of all or any portion of the
- 9 <u>revenues or other assets of the district;</u>
- 10 <u>(3) May be secured by any property of the district which</u>
- 11 may be pledged, assigned, mortgaged, or otherwise encumbered for
- 12 <u>payment;</u>
- 13 (4) Shall be authorized by resolution of the district, and
- if issued by the district, shall bear such date or dates, and
- shall mature at such time or times, but not in excess of forty
- 16 years, as the resolution shall specify;
- 17 <u>(5) Shall be in such denomination, bear interest at such</u>
- 18 rates, be in such form, be issued as current interest bonds,
- 19 <u>compound interest bonds, variable rate bonds, convertible bonds,</u>
- or zero coupon bonds, be issued in such manner, be payable in
- 21 <u>such place or places and subject to redemption as such resolution</u>
- 22 may provide; and
- 23 (6) May be sold at either public or private sale, at such
- 24 interest rates, and at such price or prices as the district shall
- determine.
- The provisions of this subsection are applicable to the district
- 27 notwithstanding the provisions of section 108.170, RSMo.
- 28 <u>67.2530.</u> 1. Any note, bond, or other indebtedness of the

district may be refunded at any time by the district by issuing 1 2 refunding bonds in such amount as the district may deem necessary. Such bonds shall be subject to, and shall have the 3 4 benefit of the foregoing provisions regarding notes, bonds, and 5 other obligations. Without limiting the generality of the 6 foregoing, refunding bonds may include amounts necessary to 7 finance any premium, unpaid interest, and costs of issuance in connection with the refunding bonds. Any such refunding may be 8 9 effected whether the bonds to be refunded then shall have matured 10 or thereafter shall mature, either by sale of the refunding bonds and the application of the proceeds thereof to the payment of the 11 12 obligations being refunded or the exchange of the refunding bonds for the obligations being refunded with the consent of the 13 14 holders of the obligations being refunded. 15 2. Notes, bonds, or other indebtedness of the district 16 shall be exclusively the responsibility of the district payable 17 solely out of the district funds and property and shall not constitute a debt or liability of the state of Missouri or any 18 agency or political subdivision of the state. Any notes, bonds, 19 20 or other indebtedness of the district shall state on their face 21 that they are not obligations of the state of Missouri or any 22 agency or political subdivision thereof other than the district. 23 3. Any district may by resolution impose a district sales 24 tax of up to one half of one percent on all retail sales made in 25 such district that are subject to taxation pursuant to the 26 provisions of sections 144.010 to 144.525, RSMo. Upon voter approval, and receiving the necessary certifications from the 27 28 governing body of the municipality in which the district is

- located, or from the circuit court if the district was formed by
- 2 the circuit court, the board of directors shall have the power to
- 3 <u>impose a sales tax at its first meeting</u>, or any meeting
- 4 thereafter. Voter approval of the question of the imposing sales
- 5 tax shall be in accordance with section 67.2520 of this section.
- 6 The sales tax shall become effective in those subdistricts that
- 7 approve the sales tax on the first day of the first calendar
- 8 <u>quarter immediately following the passage of a resolution by the</u>
- 9 <u>board of directors imposing the sales tax.</u>
- 10 <u>4. In each district in which a sales tax has been imposed</u>
- in the manner provided by this section, every retailer shall add
- 12 the tax imposed by the district pursuant to this section to the
- 13 <u>retailer's sale price, and when so added, such tax shall</u>
- constitute a part of the price, shall be a debt of the purchaser
- to the retailer until paid, and shall be recoverable at law in
- 16 the same manner as the purchase price.
- 5. In order to permit sellers required to collect and
- 18 report the sales tax authorized by this section to collect the
- 19 <u>amount required to be reported and remitted, but not to change</u>
- 20 the requirements of reporting or remitting tax or to serve as a
- 21 levy of the tax, and in order to avoid fractions of pennies, the
- 22 district may establish appropriate brackets which shall be used
- 23 in the district imposing a tax pursuant to this section in lieu
- of those brackets provided in section 144.285, RSMo.
- 25 <u>6. All revenue received by a district from the sales tax</u>
- authorized by this section shall be deposited in a special trust
- fund and shall be used solely for the purposes of the district.
- 28 Any funds in such special trust fund which are not needed for the

- district's current expenditures may be invested by the district
- 2 <u>board of directors in accordance with applicable laws relating to</u>
- 3 the investment of other district funds.
- 4 7. The sales tax may be imposed at a rate of up to one half
- 5 of one percent on the receipts from the sale at retail of all
- 6 tangible personal property or taxable services at retail within
- 7 the district adopting such tax, if such property and services are
- 8 <u>subject to taxation by the state of Missouri pursuant to the</u>
- 9 provisions of sections 144.010 to 144.525, RSMo. Any district
- 10 <u>sales tax imposed pursuant to this section shall be imposed at a</u>
- 11 rate that shall be uniform throughout the subdistricts approving
- 12 <u>the sales tax.</u>
- 13 8. The resolution imposing the sales tax pursuant to this
- 14 <u>section shall impose upon all sellers a tax for the privilege of</u>
- 15 <u>engaging in the business of selling tangible personal property or</u>
- 16 rendering taxable services at retail to the extent and in the
- manner provided in sections 144.010 to 144.525, RSMo, and the
- 18 rules and regulations of the director of revenue issued pursuant
- thereto; except that the rate of the tax shall be the rate
- 20 imposed by the resolution as the sales tax and the tax shall be
- 21 <u>reported and returned to and collected by the district.</u>
- 22 9. (1) On and after the effective date of any sales tax
- 23 <u>imposed pursuant to this section, the district shall perform all</u>
- 24 functions incident to the administration, collection,
- 25 <u>enforcement, and operation of the tax. The sales tax imposed</u>
- 26 pursuant to this section shall be collected and reported upon
- 27 such forms and under such administrative rules and regulations as
- 28 <u>may be prescribed by the district.</u>

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(2) All such sales taxes collected by the district shall be
 1
 2
     deposited by the district in a special fund to be expended for
     the purposes authorized in this section. The district shall keep
 3
      accurate records of the amount of money which was collected
 4
 5
     pursuant to this section, and the records shall be open to the
 6
     inspection of officers of each district and the general public.
 7
      (3) The district may contract with the municipality that
 8
     the district is within for the municipality to collect any
9
     revenue received by the district and, after deducting the cost of
10
     such collection, but not to exceed one percent of the total
      amount collected, deposit such revenue in a special trust
11
12
     account. Such revenue and interest may be applied by the
13
     municipality to expenses, costs, or debt service of the district
14
     at the direction of the district as set forth in a contract
15
     between the municipality and the district.
16
      10. (1) All applicable provisions contained in sections
17
     144.010 to 144.525, RSMo, governing the state sales tax, sections
      32.085 and 32.087, RSMo, and section 32.057, RSMo, the uniform
18
     confidentiality provision, shall apply to the collection of the
19
20
     tax imposed by this section, except as modified in this section.
21
      (2) All exemptions granted to agencies of government,
22
     organizations, persons, and to the sale of certain articles and
23
     items of tangible personal property and taxable services pursuant
     to the provisions of sections 144.010 to 144.525, RSMo, are
24
25
     hereby made applicable to the imposition and collection of the
26
     tax imposed by this section.
27
      (3) The same sales tax permit, exemption certificate, and
      retail certificate required by sections 144.010 to 144.525, RSMo,
28
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- 1 for the administration and collection of the state sales tax
- 2 shall satisfy the requirements of this section, and no additional
- 3 permit or exemption certificate or retail certificate shall be
- 4 required; except that the district may prescribe a form of
- 5 exemption certificate for an exemption from the tax imposed by
- 6 this section.
- 7 (4) All discounts allowed the retailer pursuant to the
- 8 provisions of the state sales tax laws for the collection of and
- 9 <u>for payment of taxes pursuant to such laws are hereby allowed and</u>
- 10 <u>made applicable to any taxes collected pursuant to the provisions</u>
- 11 of this section.
- 12 <u>(5) The penalties provided in section 32.057, RSMo, and</u>
- sections 144.010 to 144.525, RSMo, for violation of those
- sections are hereby made applicable to violations of this
- 15 section.
- 16 (6) For the purpose of a sales tax imposed by a resolution
- 17 pursuant to this section, all retail sales shall be deemed to be
- 18 consummated at the place of business of the retailer unless the
- tangible personal property sold is delivered by the retailer or
- 20 the retailer's agent to an out-of-state destination or to a
- 21 common carrier for delivery to an out-of-state destination. In
- 22 the event a retailer has more than one place of business in this
- 23 <u>state which participates in the sale, the sale shall</u> be deemed to
- 24 be consummated at the place of business of the retailer where the
- 25 initial order for the tangible personal property is taken, even
- though the order must be forwarded elsewhere for acceptance,
- 27 approval of credit, shipment, or billing. A sale by a retailer's
- 28 <u>employee shall be deemed to be consummated at the place of</u>

1	business from which the employee works.
2	(7) Subsequent to the initial approval by the voters and
3	implementation of a sales tax in the district, the rate of the
4	sales tax may be increased, but not to exceed a rate of one-half
5	of one percent on retail sales as provided in this subsection.
6	The election shall be conducted in accordance with section
7	67.2520; provided, however, that the district board of directors
8	may place the question of the increase of the sales tax before
9	the voters of the district by resolution, and the municipal clerk
10	of the city, town, or village which originally conducted the
11	incorporation of the district, or the circuit clerk of the court
12	which originally conducted the incorporation of the district,
13	shall conduct the subsequent election. In subsequent elections,
14	the election judges shall certify the election results to the
15	district board of directors. The ballot of submission shall be
16	in substantially the following form:
17	<u>"Shall (name of district) increase the</u>
18	(insert amount) percent district sales tax now
19	in effect to (insert amount) in the
20	(name of district)?
21	[] YES [] No
22	If you are in favor of the question, place an "X" in the box
23	opposite "YES". If you are opposed to the question, place an "X"
24	in the box opposite "NO".
25	
26	If a majority of the votes cast on the proposal by the qualified
27	voters of the district voting thereon are in favor of the
28	increase, the increase shall become effective December

thirty-first of the calendar year in which such increase was 1 2 approved. 11. (1) There shall not be any election as provided for in 3 this section while the district has any financing or other 4 5 obligations outstanding. 6 (2) The board, when presented with a petition signed by at 7 least one-third of the registered voters in a district that voted in the last gubernatorial election, or signed by at least 8 9 two-thirds of property owners of the district, calling for an 10 election to dissolve and repeal the tax shall submit the question to the voters using the same procedure by which the imposing tax 11 was voted. The ballot of submission shall be in substantially 12 13 the following form: 14 "Shall (name of district) dissolve and 15 repeal the (insert amount) percent district 16 sales tax now in effect in the (name of 17 district)? 18 If you are in favor of the question, place an "X" in the box 19 20 opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO"." 21 22 23 Such subsequent elections for the repeal of the sales tax shall 24 be conducted in accordance with section 67.2520; provided, 25 however, that the district board of directors may place the 26 question of the repeal of the sales tax before the voters of the 27 district, and the municipal clerk of the city, town, or village 28 which originally conducted the incorporation of the district, or

- 1 the circuit clerk of the court which originally conducted the
- 2 <u>incorporation of the district</u>, shall conduct the subsequent
- 3 <u>election</u>. In subsequent elections the election judges shall
- 4 certify the election results to the district board of directors.
- 5 (3) If a majority of the votes cast on the proposal by the
- 6 gualified voters of the district voting thereon are in favor of
- 7 repeal, that repeal shall become effective December thirty-first
- 8 of the calendar year in which such repeal was approved or after
- 9 the repayment of the district's indebtedness, whichever occurs
- 10 <u>later</u>.
- 11 <u>12. (1) At such time as the board of directors of the</u>
- 12 <u>district determines that further operation of the district is not</u>
- in the best interests of the inhabitants of the district, and
- 14 <u>that the district should dissolve, the board shall submit for a</u>
- vote in an election held throughout the district the question of
- 16 whether the district should be abolished. The question shall be
- 17 <u>submitted in substantially the following form:</u>
- 18 <u>"Shall the theater, cultural arts, and</u>
- 19 <u>entertainment district be abolished?</u>
- 20 [] YES [] NO
- 21 If you are in favor of the question, place an "X" in the box
- 22 opposite "YES". If you are opposed to the question, place an "X"
- 23 <u>in the box opposite</u> "NO"."
- 24 (2) The district board shall not propose the question to
- abolish the district while there are outstanding claims or causes
- of action pending against the district, while the district
- 27 liabilities exceed its assets, while indebtedness of the district
- 28 is outstanding, or while the district is insolvent, in

- 1 receivership or under the jurisdiction of the bankruptcy court.
- 2 Prior to submitting the question to abolish the district to a
- 3 vote of the entire district, the state auditor shall audit the
- 4 district to determine the financial status of the district, and
- 5 whether the district may be abolished pursuant to law. The vote
- on the abolition of the district shall be conducted by the
- 7 <u>municipal clerk of the city, town, or village in which the</u>
- 8 <u>district is located</u>. The procedure shall be the same as in
- 9 <u>section 67.2520, except that the question shall be determined by</u>
- the qualified voters of the entire district. No individual
- 11 <u>subdistrict may be abolished, except at such time as the district</u>
- is abolished.
- 13 (3) While the district still exists, it shall continue to
- 14 accrue all revenues to which it is entitled at law.
- 15 <u>(4) Upon receipt by the board of directors of the district</u>
- of the certification by the city, town, or village in which the
- 17 <u>district is located that the majority of those voting within the</u>
- 18 entire district have voted to abolish the district, and if the
- 19 <u>state auditor has determined that the district's financial</u>
- 20 condition is such that it may be abolished pursuant to law, then
- 21 <u>the board of directors of the district shall:</u>
- 22 (a) Sell any remaining district real or personal property
- 23 it wishes, and then transfer the proceeds and any other real or
- 24 personal property owned by the district to the city, town, or
- 25 <u>village in which the district is located, including revenues due</u>
- and owing the district, for its further use and disposition;
- 27 (b) Terminate the employment of any remaining district
- 28 employees, and otherwise conclude its affairs;

(c) At a public meeting of the district, declare by a 1 2 resolution of the board of directors passed by a majority vote that the district has been abolished effective that date; 3 4 (d) Cause copies of that resolution under seal to be filed 5 with the secretary of state and the city, town, or village in 6 which the district is located. Upon the completion of the final 7 act specified in this subsection, the legal existence of the 8 district shall cease. 9 (5) The legal existence of the district shall not cease for 10 a period of two years after voter approval of the abolition. 67.2535. 1. No village, town, city, or municipality in any 11 charter county with a population of at least two hundred fifty 12 13 thousand adjoining a charter county with a population of at least 14 nine hundred thousand shall regulate or require a permit or 15 license for blasting operations involving class A explosives. 16 However, the governing body of such charter county with a 17 population of at least two hundred fifty thousand adjoining a charter county with a population of at least nine hundred 18 19 thousand may regulate such blasting operations and may require 20 such fee, permit, or license of any such blasting operation 21 conducted in such county, whether the blasting operation is 22 located in an unincorporated area or within a village, town, 23 city, or municipal limits. 2. If such a county determines to regulate such blasting 24 25 operations, the county may charge a nonrefundable fee to recover 26 the cost of processing the application and to cover the cost of 27 on-site regulation of the blasting operation, including the cost 28 of monitoring blasts.

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94.578. 1. In addition to the sales tax authorized in
 1
      section 94.577, the governing body of any home rule city with
 2
     more than one hundred fifty-one thousand five hundred but less
 3
 4
      than one hundred fifty-one thousand six hundred inhabitants is
 5
     hereby authorized to impose, by order or ordinance, a sales tax
 6
      on all retail sales made within the city which are subject to
 7
      sales tax under chapter 144, RSMo. The tax authorized in this
      section may be imposed at a rate of one-eighth, one-fourth,
 8
9
     three-eighths, or one-half of one percent, but shall not exceed
10
     one-half of one percent, shall not be imposed for longer than
      three years, and shall be imposed solely for the purpose of
11
      funding the construction, operation, and maintenance of capital
12
13
     improvements in the city's center city. The governing body may
14
     issue bonds for the funding of such capital improvements, which
15
     will be retired by the revenues received from the sales tax
16
     authorized by this section. The order or ordinance shall not
17
     become effective unless the governing body of the city submits to
     the voters residing within the city at a state or municipal
18
19
     general, primary, or special election a proposal to authorize the
20
      governing body of the city to impose a tax under this section.
21
     The tax authorized in this section shall be in addition to all
22
     other sales taxes imposed by law, and shall be stated separately
23
     from all other charges and taxes.
24
          2. The ballot submission for the tax authorized in this
25
     section shall be in substantially the following form:
26
      Shall ..... (insert the name of the city) impose a sales
27
      tax at a rate of ......(insert rate of percent) percent for a
      capital improvements purposes in the city's center city for a
28
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period of (insert number of years, not to exceed three) 1 2 years? 3 \square YES 4 5 If a majority of the votes cast on the question by the qualified 6 voters voting thereon are in favor of the question, then the tax 7 shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the 8 adoption of the sales tax. If a majority of the votes cast on 9 10 the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless 11 and until the question is resubmitted under this section to the 12 13 qualified voters and such question is approved by a majority of the qualified voters voting on the question. In no case shall a 14 15 tax be resubmitted to the qualified voters of the city sooner 16 than twelve months from the date of the proposal under this 17 section. 3. Any sales tax imposed under this section shall be 18 administered, collected, enforced, and operated as required in 19 section 32.087, RSMo. All revenue generated by the tax shall be 20 21 deposited in a special trust fund and shall be used solely for 22 the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used 23 solely for the designated purposes. Any funds in the special 24 25 trust fund which are not needed for current expenditures shall be 26 invested in the same manner as other funds are invested. Any 27 interest and moneys earned on such investments shall be credited to the fund. 28

1	4. The director of revenue may authorize the state
2	treasurer to make refunds from the amounts in the trust fund and
3	credited to any city for erroneous payments and overpayments
4	made, and may redeem dishonored checks and drafts deposited to
5	the credit of such cities. If any city abolishes the tax, the
6	city shall notify the director of revenue of the action at least
7	ninety days before the effective date of the repeal, and the
8	director of revenue may order retention in the trust fund, for a
9	period of one year, of two percent of the amount collected after
10	receipt of such notice to cover possible refunds or overpayment
11	of the tax and to redeem dishonored checks and drafts deposited
12	to the credit of such accounts. After one year has elapsed after
13	the effective date of abolition of the tax in such city, the
14	director of revenue shall remit the balance in the account to the
15	city and close the account of that city. The director of revenue
16	shall notify each city of each instance of any amount refunded.
17	5. The governing body of any city that has adopted the
18	sales tax authorized in this section may submit the question of
19	repeal of the tax to the voters on any date available for
20	elections for the city. The ballot of submission shall be in
21	substantially the following form:
22	Shall (insert the name of the city) repeal the sales
23	tax imposed at a rate of (insert rate of percent) percent
24	for capital improvements purposes in the city's center city?
25	□ YES □ NO
26	
27	If a majority of the votes cast on the proposal are in favor of
28	repeal, that repeal shall become effective on December thirty-

- 1 first of the calendar year in which such repeal was approved. If
- 2 <u>a majority of the votes cast on the question by the qualified</u>
- 3 voters voting thereon are opposed to the repeal, then the sales
- 4 tax authorized in this section shall remain effective until the
- 5 <u>question is resubmitted under this section to the qualified</u>
- 6 voters, and the repeal is approved by a majority of the qualified
- 7 <u>voters voting on the question.</u>
- 8 <u>6. Whenever the governing body of any city that has adopted</u>
- 9 the sales tax authorized in this section receives a petition,
- signed by ten percent of the registered voters of the city voting
- in the last gubernatorial election, calling for an election to
- 12 <u>repeal the sales tax imposed under this section, the governing</u>
- body shall submit to the voters of the city a proposal to repeal
- 14 the tax. If a majority of the votes cast on the question by the
- 15 <u>qualified voters voting thereon are in favor of the repeal, that</u>
- 16 repeal shall become effective on December thirty-first of the
- 17 <u>calendar year in which such repeal was approved. If a majority</u>
- 18 of the votes cast on the question by the qualified voters voting
- thereon are opposed to the repeal, then the tax shall remain
- 20 effective until the question is resubmitted under this section to
- 21 the qualified voters and the repeal is approved by a majority of
- 22 the qualified voters voting on the question.
- 23 137.100. The following subjects are exempt from taxation
- for state, county or local purposes:
- 25 (1) Lands and other property belonging to this state;
- 26 (2) Lands and other property belonging to any city, county
- 27 or other political subdivision in this state, including market
- houses, town halls and other public structures, with their

- furniture and equipments, and on public squares and lots kept
 open for health, use or ornament;
- 3 (3) Nonprofit cemeteries;

- (4) The real estate and tangible personal property which is used exclusively for agricultural or horticultural societies organized in this state, including not-for-profit agribusiness associations:
 - (5) All property, real and personal, actually and regularly used exclusively for religious worship, for schools and colleges, or for purposes purely charitable and not held for private or corporate profit, except that the exemption herein granted does not include real property not actually used or occupied for the purpose of the organization but held or used as investment even though the income or rentals received therefrom is used wholly for religious, educational or charitable purposes;
 - (6) Household goods, furniture, wearing apparel and articles of personal use and adornment, as defined by the state tax commission, owned and used by a person in his home or dwelling place; [and]
- 20 (7) Motor vehicles leased for a period of at least one year 21 to this state or to any city, county, or political subdivision; 22 and
 - (8) Real or personal property leased or otherwise transferred by an interstate compact agency created pursuant to sections 70.370 to 70.430, RSMo, or sections 238.010 to 238.100, RSMo, to another for which or whom such property is not exempt when immediately after the lease or transfer, the interstate compact agency enters into a leaseback or other agreement that

- directly or indirectly gives such interstate compact agency a
- 2 right to use, control, and possess the property; provided,
- 3 however, that in the event of a conveyance of such property, the
- 4 interstate compact agency must retain an option to purchase the
- 5 property at a future date or, within the limitations period for
- 6 reverters, the property must revert back to the interstate
- 7 <u>compact agency. Property will no longer be exempt under this</u>
- 8 <u>subdivision in the event of a conveyance as of the date, if any,</u>
- 9 when:
- 10 <u>(a) The right of the interstate compact agency to use</u>,
- 11 control, and possess the property is terminated;
- 12 (b) The interstate compact agency no longer has an option
- to purchase or otherwise acquire the property; and
- 14 <u>(c) There is no provisions for reverter of the property</u>
- within the limitation period for reverters.
- 16 137.720. <u>1.</u> A percentage of all ad valorem property tax
- 17 collections allocable to each taxing authority within the county
- 18 and the county shall be deducted from the collections of taxes
- each year and shall be deposited into the assessment fund of the
- county as required pursuant to section 137.750. The percentage
- 21 shall be one-half of one percent for all counties of the first
- 22 and second classification and cities not within a county and one
- 23 percent for counties of the third and fourth classification.
- 24 2. For counties of the first classification, counties with
- 25 <u>a charter form of government, and any city not within a county,</u>
- an additional one-eighth of one percent of all ad valorem
- 27 property tax collections shall be deducted from the collections
- of taxes each year and shall be deposited into the assessment

fund of the county as required pursuant to section 137.750, and for counties of the second, third, and fourth classification, an additional one-quarter of one percent of all ad valorem property tax collections shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750, provided that such additional amounts shall not exceed one hundred thousand dollars in any year for any county of the first classification and any county with a charter form of government and fifty thousand dollars in any year for any county of the second, third, or fourth classification.

- 3. The county shall bill any taxing authority collecting its own taxes. The county may also provide additional moneys for the fund. To be eligible for state cost-share funds provided pursuant to section 137.750, every county shall provide from the county general revenue fund, an amount equal to an average of the three most recent years of the amount provided from general revenue to the assessment fund, except that a lesser amount shall be acceptable if unanimously agreed upon by the county assessor, county governing body and the state tax commission. The county shall deposit the county general revenue funds in the assessment fund as agreed to in its original or amended maintenance plan, state reimbursement funds shall be withheld until the amount due is properly deposited in such fund.
- 4. Four years following the effective date, the state tax commission shall conduct a study to determine the impact of increased fees on assessed valuation.
- 5. Any increase to the portion of property tax collections

- deposited into the county assessment funds provided for in
- 2 subsection 2 of this section shall be disallowed in any year in
- 3 <u>which the state tax commission certifies an equivalent sales</u>
- 4 ratio for the county of less than or equal to thirty-one and two-
- 5 thirds percent pursuant to the provisions of section 138.395,
- 6 RSMo.
- 7 <u>6. The provisions of subsections 2, 4, and 5 of this</u>
- 8 <u>section shall expire on December 31, 2009.</u>
- 9 138.011. No member of any board of equalization in any
- 10 county with a charter form of government shall be an official of
- 11 any city, town, or village in the county, a member of any school
- board in the county, or an employee of any school district within
- the county. Each member shall have some level of experience as
- determined by the governing authority of the county as a real
- 15 <u>estate broker, real estate appraiser, home builder, property</u>
- developer, lending officer, or investor in real estate before
- 17 <u>their appointment to the board.</u>
- 18 144.030. 1. There is hereby specifically exempted from the
- 19 provisions of sections 144.010 to 144.525 and from the
- 20 computation of the tax levied, assessed or payable pursuant to
- 21 sections 144.010 to 144.525 such retail sales as may be made in
- 22 commerce between this state and any other state of the United
- 23 States, or between this state and any foreign country, and any
- 24 retail sale which the state of Missouri is prohibited from taxing
- 25 pursuant to the Constitution or laws of the United States of
- America, and such retail sales of tangible personal property
- 27 which the general assembly of the state of Missouri is prohibited
- from taxing or further taxing by the constitution of this state.

2. There are also specifically exempted from the provisions of the local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and 144.600 to 144.745 and from the computation of the tax levied, assessed or payable pursuant to the local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and 144.600 to 144.745:

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- Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such excise tax is refunded pursuant to section 142.584, RSMo; or upon the sale at retail of fuel to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail; economic poisons registered pursuant to the provisions of the Missouri pesticide registration law (sections 281.220 to 281.310, RSMo) which are to be used in connection with the growth or production of crops, fruit trees or orchards applied before, during, or after planting, the crop of which when harvested will be sold at retail or will be converted into foodstuffs which are to be sold ultimately in processed form at retail;
 - (2) Materials, manufactured goods, machinery and parts which when used in manufacturing, processing, compounding, mining, producing or fabricating become a component part or

ingredient of the new personal property resulting from such manufacturing, processing, compounding, mining, producing or fabricating and which new personal property is intended to be sold ultimately for final use or consumption; and materials, including without limitation, gases and manufactured goods, including without limitation, slagging materials and firebrick, which are ultimately consumed in the manufacturing process by blending, reacting or interacting with or by becoming, in whole or in part, component parts or ingredients of steel products intended to be sold ultimately for final use or consumption;

- (3) Materials, replacement parts and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property;
- (4) Replacement machinery, equipment, and parts and the materials and supplies solely required for the installation or construction of such replacement machinery, equipment, and parts, used directly in manufacturing, mining, fabricating or producing a product which is intended to be sold ultimately for final use or consumption; and machinery and equipment, and the materials and supplies required solely for the operation, installation or construction of such machinery and equipment, purchased and used to establish new, or to replace or expand existing, material recovery processing plants in this state. For the purposes of this subdivision, a "material recovery processing plant" means a facility which converts recovered materials into a new product, or a different form which is used in producing a new product, and

for the collection of recovered materials for delivery to a
material recovery processing plant but shall not include motor

vehicles used on highways. For purposes of this section, the

shall include a facility or equipment which is used exclusively

- 5 terms "motor vehicle" and "highway" shall have the same meaning
- 6 pursuant to section 301.010, RSMo;

- (5) Machinery and equipment, and parts and the materials and supplies solely required for the installation or construction of such machinery and equipment, purchased and used to establish new or to expand existing manufacturing, mining or fabricating plants in the state if such machinery and equipment is used directly in manufacturing, mining or fabricating a product which is intended to be sold ultimately for final use or consumption;
- (6) Tangible personal property which is used exclusively in the manufacturing, processing, modification or assembling of products sold to the United States government or to any agency of the United States government;
- (7) Animals or poultry used for breeding or feeding purposes;
- (8) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and other machinery, equipment, replacement parts and supplies used in producing newspapers published for dissemination of news to the general public;
- (9) The rentals of films, records or any type of sound or picture transcriptions for public commercial display;
- (10) Pumping machinery and equipment used to propel products delivered by pipelines engaged as common carriers;
 - (11) Railroad rolling stock for use in transporting persons

- 1 or property in interstate commerce and motor vehicles licensed
- 2 for a gross weight of twenty-four thousand pounds or more or
- 3 trailers used by common carriers, as defined in section 390.020,
- 4 RSMo, solely in the transportation of persons or property in
- 5 interstate commerce;
- 6 (12) Electrical energy used in the actual primary
- 7 manufacture, processing, compounding, mining or producing of a
- 8 product, or electrical energy used in the actual secondary
- 9 processing or fabricating of the product, or a material recovery
- 10 processing plant as defined in subdivision (4) of this
- 11 subsection, in facilities owned or leased by the taxpayer, if the
- 12 total cost of electrical energy so used exceeds ten percent of
- the total cost of production, either primary or secondary,
- exclusive of the cost of electrical energy so used or if the raw
- materials used in such processing contain at least twenty-five
- 16 percent recovered materials as defined in section 260.200, RSMo.
- 17 For purposes of this subdivision, "processing" means any mode of
- 18 treatment, act or series of acts performed upon materials to
- 19 transform and reduce them to a different state or thing,
- 20 including treatment necessary to maintain or preserve such
- 21 processing by the producer at the production facility;
- 22 (13) Anodes which are used or consumed in manufacturing,
- processing, compounding, mining, producing or fabricating and
- 24 which have a useful life of less than one year;
- 25 (14) Machinery, equipment, appliances and devices purchased
- or leased and used solely for the purpose of preventing, abating
- or monitoring air pollution, and materials and supplies solely
- 28 required for the installation, construction or reconstruction of

certified as such by the director of the department of natural resources, except that any action by the director pursuant to

such machinery, equipment, appliances and devices, and so

- 4 this subdivision may be appealed to the air conservation
- 5 commission which may uphold or reverse such action;

- or leased and used solely for the purpose of preventing, abating or monitoring water pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices, and so certified as such by the director of the department of natural resources, except that any action by the director pursuant to this subdivision may be appealed to the Missouri clean water commission which may uphold or reverse such action;
- (16) Tangible personal property purchased by a rural water district;
 - (17) All amounts paid or charged for admission or participation or other fees paid by or other charges to individuals in or for any place of amusement, entertainment or recreation, games or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a municipality or other political subdivision where all the proceeds derived therefrom benefit the municipality or other political subdivision and do not inure to any private person, firm, or corporation;
 - (18) All sales of insulin and prosthetic or orthopedic devices as defined on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items specified in Section 1862(a)(12) of

- 1 that act, and also specifically including hearing aids and
- 2 hearing aid supplies and all sales of drugs which may be legally
- 3 dispensed by a licensed pharmacist only upon a lawful
- 4 prescription of a practitioner licensed to administer those
- 5 items, including samples and materials used to manufacture
- 6 samples which may be dispensed by a practitioner authorized to
- 7 dispense such samples and all sales of medical oxygen, home
- 8 respiratory equipment and accessories, hospital beds and
- 9 accessories and ambulatory aids, all sales of manual and powered
- 10 wheelchairs, stairway lifts, Braille writers, electronic Braille
- equipment and, if purchased by or on behalf of a person with one
- or more physical or mental disabilities to enable them to
- 13 function more independently, all sales of scooters, reading
- 14 machines, electronic print enlargers and magnifiers, electronic
- 15 alternative and augmentative communication devices, and items
- 16 used solely to modify motor vehicles to permit the use of such
- motor vehicles by individuals with disabilities or sales of
- 18 over-the-counter or nonprescription drugs to individuals with
- 19 disabilities;
- 20 (19) All sales made by or to religious and charitable
- 21 organizations and institutions in their religious, charitable or
- 22 educational functions and activities and all sales made by or to
- 23 all elementary and secondary schools operated at public expense
- in their educational functions and activities;
- 25 (20) All sales of aircraft to common carriers for storage
- or for use in interstate commerce and all sales made by or to
- 27 not-for-profit civic, social, service or fraternal organizations,
- including fraternal organizations which have been declared tax-

1986 Internal Revenue Code, as amended, solely in their civic or charitable functions and activities and all sales made to eleemosynary and penal institutions and industries of the state, and all sales made to any private not-for-profit institution of

exempt organizations pursuant to Section 501(c)(8) or (10) of the

- 6 higher education not otherwise excluded pursuant to subdivision
- 7 (19) of this subsection or any institution of higher education
- 8 supported by public funds, and all sales made to a state relief
- 9 agency in the exercise of relief functions and activities;
- 10 (21) All ticket sales made by benevolent, scientific and
 11 educational associations which are formed to foster, encourage,
 12 and promote progress and improvement in the science of
 13 agriculture and in the raising and breeding of animals, and by
 14 nonprofit summer theater organizations if such organizations are
- exempt from federal tax pursuant to the provisions of the
- 16 Internal Revenue Code and all admission charges and entry fees to
- 17 the Missouri state fair or any fair conducted by a county
- 18 agricultural and mechanical society organized and operated
- 19 pursuant to sections 262.290 to 262.530, RSMo;

- 20 (22) All sales made to any private not-for-profit
 21 elementary or secondary school, all sales of feed additives,
- 22 medications or vaccines administered to livestock or poultry in
- 23 the production of food or fiber, all sales of pesticides used in
- 24 the production of crops, livestock or poultry for food or fiber,
- 25 all sales of bedding used in the production of livestock or
- 26 poultry for food or fiber, all sales of propane or natural gas,
- 27 electricity or diesel fuel used exclusively for drying
- agricultural crops, natural gas used in the primary manufacture

- or processing of fuel ethanol as defined in section 142.028,
- 2 RSMo, and all sales of farm machinery and equipment, other than
- 3 airplanes, motor vehicles and trailers. As used in this
- 4 subdivision, the term "feed additives" means tangible personal
- 5 property which, when mixed with feed for livestock or poultry, is
- 6 to be used in the feeding of livestock or poultry. As used in
- 7 this subdivision, the term "pesticides" includes adjuvants such
- 8 as crop oils, surfactants, wetting agents and other assorted
- 9 pesticide carriers used to improve or enhance the effect of a
- 10 pesticide and the foam used to mark the application of pesticides
- and herbicides for the production of crops, livestock or poultry.
- 12 As used in this subdivision, the term "farm machinery and
- equipment" means new or used farm tractors and such other new or
- 14 used farm machinery and equipment and repair or replacement parts
- thereon, and supplies and lubricants used exclusively, solely,
- and directly for producing crops, raising and feeding livestock,
- fish, poultry, pheasants, chukar, quail, or for producing milk
- 18 for ultimate sale at retail and one-half of each purchaser's
- 19 purchase of diesel fuel therefor which is:
- 20 (a) Used exclusively for agricultural purposes;
- 21 (b) Used on land owned or leased for the purpose of
- 22 producing farm products; and
- (c) Used directly in producing farm products to be sold
- 24 ultimately in processed form or otherwise at retail or in
- 25 producing farm products to be fed to livestock or poultry to be
- 26 sold ultimately in processed form at retail;
- 27 (23) Except as otherwise provided in section 144.032, all
- 28 sales of metered water service, electricity, electrical current,

natural, artificial or propane gas, wood, coal or home heating oil for domestic use and in any city not within a county, all sales of metered or unmetered water service for domestic use;

- (a) "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service, which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;
- (b) Regulated utility sellers shall determine whether individual purchases are exempt or nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file with and approved by the Missouri public service commission. Sales and purchases made pursuant to the rate classification "residential" and sales to and purchases made by or on behalf of the occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, shall be considered as sales made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales tax upon the entire amount of purchases classified as nondomestic use. The seller's utility service rate classification and the provision of

service thereunder shall be conclusive as to whether or not the utility must charge sales tax;

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- Each person making domestic use purchases of services 3 4 or property and who uses any portion of the services or property 5 so purchased for a nondomestic use shall, by the fifteenth day of 6 the fourth month following the year of purchase, and without 7 assessment, notice or demand, file a return and pay sales tax on 8 that portion of nondomestic purchases. Each person making 9 nondomestic purchases of services or property and who uses any 10 portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of 11 12 occupants of residential apartments or condominiums through a 13 single or master meter, including service for common areas and 14 facilities and vacant units, under a nonresidential utility 15 service rate classification may, between the first day of the 16 first month and the fifteenth day of the fourth month following 17 the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for 18 19 taxes paid on the domestic use portion of the purchase. 20 person making such purchases on behalf of occupants of 21 residential apartments or condominiums shall have standing to 22 apply to the director of revenue for such credit or refund;
 - (24) All sales of handicraft items made by the seller or the seller's spouse if the seller or the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such sales do not constitute a majority of the annual gross income of the seller;
 - (25) Excise taxes, collected on sales at retail, imposed by

- 1 Sections 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and
- 2 4271 of Title 26, United States Code. The director of revenue
- 3 shall promulgate rules pursuant to chapter 536, RSMo, to
- 4 eliminate all state and local sales taxes on such excise taxes;
- 5 (26) Sales of fuel consumed or used in the operation of
- 6 ships, barges, or waterborne vessels which are used primarily in
- 7 or for the transportation of property or cargo, or the conveyance
- 8 of persons for hire, on navigable rivers bordering on or located
- 9 in part in this state, if such fuel is delivered by the seller to
- 10 the purchaser's barge, ship, or waterborne vessel while it is
- 11 afloat upon such river;
- 12 (27) All sales made to an interstate compact agency created
- 13 pursuant to sections 70.370 to 70.430, RSMo, or sections 238.010
- to 238.100, RSMo, in the exercise of the functions and activities
- of such agency as provided pursuant to the compact;
- 16 (28) Computers, computer software and computer security
- 17 systems purchased for use by architectural or engineering firms
- 18 headquartered in this state. For the purposes of this
- 19 subdivision, "headquartered in this state" means the office for
- 20 the administrative management of at least four integrated
- 21 facilities operated by the taxpayer is located in the state of
- 22 Missouri;
- 23 (29) All livestock sales when either the seller is engaged
- in the growing, producing or feeding of such livestock, or the
- seller is engaged in the business of buying and selling,
- 26 bartering or leasing of such livestock;
- 27 (30) All sales of barges which are to be used primarily in
- 28 the transportation of property or cargo on interstate waterways;

(31) Electrical energy or gas, whether natural, artificial or propane, which is ultimately consumed in connection with the manufacturing of cellular glass products;

- (32) Notwithstanding other provisions of law to the contrary, all sales of pesticides or herbicides used in the production of crops, aquaculture, livestock or poultry;
- (33) Tangible personal property purchased for use or consumption directly or exclusively in the research and development of prescription pharmaceuticals consumed by humans or animals;
- (34) All sales of grain bins for storage of grain for resale;
 - (35) All sales of feed which are developed for and used in the feeding of pets owned by a commercial breeder when such sales are made to a commercial breeder, as defined in section 273.325, RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo;
 - (36) All purchases by a contractor on behalf of an entity located in another state, provided that the entity is authorized to issue a certificate of exemption for purchases to a contractor under the provisions of that state's laws. For purposes of this subdivision, the term "certificate of exemption" shall mean any document evidencing that the entity is exempt from sales and use taxes on purchases pursuant to the laws of the state in which the entity is located. Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's exemption certificate as evidence of the exemption. If the exemption certificate issued by the exempt entity to the contractor is later determined by the director of revenue to be invalid for any

- 1 reason and the contractor has accepted the certificate in good
- 2 faith, neither the contractor or the exempt entity shall be
- 3 liable for the payment of any taxes, interest and penalty due as
- 4 the result of use of the invalid exemption certificate.
- 5 Materials shall be exempt from all state and local sales and use
- 6 taxes when purchased by a contractor for the purpose of
- 7 fabricating tangible personal property which is used in
- 8 fulfilling a contract for the purpose of constructing, repairing
- 9 or remodeling facilities for the following:
- 10 (a) An exempt entity located in this state, if the entity
- is one of those entities able to issue project exemption
- 12 certificates in accordance with the provisions of section
- 13 144.062; or
- 14 (b) An exempt entity located outside the state if the
- 15 exempt entity is authorized to issue an exemption certificate to
- 16 contractors in accordance with the provisions of that state's law
- and the applicable provisions of this section;
- 18 (37) Tangible personal property purchased for use or
- 19 consumption directly or exclusively in research or
- 20 experimentation activities performed by life science companies
- and so certified as such by the director of the department of
- 22 economic development or the director's designees; except that,
- 23 the total amount of exemptions certified pursuant to this section
- 24 shall not exceed one million three hundred thousand dollars in
- 25 state and local taxes per fiscal year. For purposes of this
- 26 subdivision, the term "life science companies" means companies
- 27 whose primary research activities are in agriculture,
- 28 pharmaceuticals, biomedical or food ingredients, and whose North

- 1 American Industry Classification System (NAICS) Codes fall under
- 2 industry 541710 (biotech research or development laboratories),
- 3 621511 (medical laboratories) or 541940 (veterinary services).
- 4 The exemption provided by this subdivision shall expire on June
- 5 30, 2003<u>;</u>
- 6 (38) All sales or other transfers of tangible personal
- 7 property to a lessor, who leases the property under a lease of
- 8 one year or longer executed or in effect at the time of the sale
- 9 <u>or other transfer, to an interstate compact agency created</u>
- pursuant to sections 70.370 to 70.430, RSMo, or sections 238.010
- 11 <u>to 238.100, R</u>SMo.
- 12 144.615. There are specifically exempted from the taxes
- 13 levied in sections 144.600 to 144.745:
- 14 (1) Property, the storage, use or consumption of which this
- 15 state is prohibited from taxing pursuant to the constitution or
- laws of the United States or of this state;
- 17 (2) Property, the gross receipts from the sale of which are
- 18 required to be included in the measure of the tax imposed
- 19 pursuant to the Missouri sales tax law;
- 20 (3) Tangible personal property, the sale or other transfer
- of which, if made in this state, would be exempt from or not
- 22 subject to the Missouri sales tax pursuant to the provisions of
- 23 [subsections] <u>subsection</u> 2 [and 3] of section 144.030;
- 24 (4) Motor vehicles, trailers, boats, and outboard motors
- subject to the tax imposed by section 144.440;
- 26 (5) Tangible personal property which has been subjected to
- 27 a tax by any other state in this respect to its sales or use;
- provided, if such tax is less than the tax imposed by sections

- 1 144.600 to 144.745, such property, if otherwise taxable, shall be 2 subject to a tax equal to the difference between such tax and the 3 tax imposed by sections 144.600 to 144.745;
- 4 (6) Tangible personal property held by processors,
 5 retailers, importers, manufacturers, wholesalers, or jobbers
 6 solely for resale in the regular course of business;

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- (7) Personal and household effects and farm machinery used while an individual was a bona fide resident of another state and who thereafter became a resident of this state, or tangible personal property brought into the state by a nonresident for his own storage, use or consumption while temporarily within the state.
- 144.757. 1. Any county or municipality, except municipalities within a county [of the first classification] having a charter form of government with a population in excess of nine hundred thousand may, by a majority vote of its governing body, impose a local use tax if a local sales tax is imposed as defined in section 32.085, RSMo, at a rate equal to the rate of the local sales tax in effect in such county or municipality; provided, however, that no ordinance or order enacted pursuant to sections 144.757 to 144.761 shall be effective unless the governing body of the county or municipality submits to the voters thereof at a municipal, county or state general, primary or special election [prior to August 7, 1996, or after December 31, 1996, a proposal to authorize the governing body of the county or municipality to impose a local use tax pursuant to sections 144.757 to 144.761. Municipalities within a county [of the first classification] having a charter form of government

- with a population in excess of nine hundred thousand may, upon voter approval received pursuant to paragraph (b) of subdivision (2) of subsection 2 of this section, impose a local use tax at the same rate as the local municipal sales tax with the revenues from all such municipal use taxes to be distributed pursuant to subsection 4 of section 94.890, RSMo. The municipality shall within thirty days of the approval of the use tax imposed pursuant to paragraph (b) of subdivision (2) of subsection 2 of this section select one of the distribution options permitted in subsection 4 of section 94.890, RSMo, for distribution of all municipal use taxes.
 - 2. (1) The ballot of submission, except for counties and municipalities described in subdivisions (2) and (3) of this subsection, shall contain substantially the following language:

Shall the (county or municipality's name) impose a local use tax at the same rate as the total local sales tax rate, currently (insert percent), provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action? A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.

23 [] YES [] NO

- If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".
 - (2) (a) The ballot of submission in a county [of the first classification] having a charter form of government with a

- population in excess of nine hundred thousand shall contain
 substantially the following language:
- For the purposes of [preventing neighborhood decline,
- 4 demolishing old deteriorating and vacant buildings,
- 5 rehabilitating historic structures, cleaning polluted sites,
- 6 promoting reinvestment in neighborhoods by creating the (name of
- 7 county) Community Comeback Program; and for the purposes of]
- 8 <u>economic development and</u> enhancing local government services[;],
- 9 shall the county [governing body] be authorized to collect a
- 10 local use tax equal to the total of the existing county sales tax
- 11 rate of (insert tax rate), provided that if the county sales tax
- is repealed, reduced or raised by voter approval, the local use
- tax rate shall also be repealed, reduced or raised by the same
- voter action? [The Community Comeback Program] Fifty percent of
- 15 the revenue shall be used for economic development, including
- 16 retention, creation, and attraction of better paying jobs, and
- 17 <u>fifty percent shall be used for enhancing local government</u>
- 18 <u>services. The county</u> shall be required to [submit] <u>make</u>
- 19 <u>available</u> to the public [a] <u>an audited</u> comprehensive financial
- 20 report detailing the management and use of <u>economic development</u>
- 21 funds each year.
- 22 A use tax is the equivalent of a sales tax on purchases from
- 23 out-of-state sellers by in-state buyers and on certain taxable
- 24 business transactions. A use tax return shall not be required to
- 25 be filed by persons whose purchases from out-of-state vendors do
- 26 not in total exceed two thousand dollars in any calendar year.
- 27 [] YES [] NO
- If you are in favor of the question, place an "X" in the box

- opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".
 - (b) The ballot of submission in a municipality within a county [of the first classification] having a charter form of government with a population in excess of nine hundred thousand shall contain substantially the following language:

Shall the municipality be authorized to impose a local use tax at the same rate as the local sales tax by a vote of the governing body, provided that if any local sales tax is repealed, reduced or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised by the same action? A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.

15 [] YES [] NO

- If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".
- 19 (3) The ballot of submission in any city not within a 20 county shall contain substantially the following language:

Shall the (city name) impose a local use tax at the same rate as the local sales tax, currently at a rate of (insert percent) which includes the capital improvements sales tax and the transportation tax, provided that if any local sales tax is repealed, reduced or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised by the same action? A use tax return shall not be required to be filed by persons whose purchases from out-of-

state vendors do not in total exceed two thousand dollars in any calendar year.

3 [] YES [] NO

- If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".
- 7 If any of such ballots are submitted on August 6, 1996, 8 and if a majority of the votes cast on the proposal by the 9 qualified voters voting thereon are in favor of the proposal, 10 then the ordinance or order and any amendments thereto shall be 11 in effect October 1, 1996, provided the director of revenue 12 receives notice of adoption of the local use tax on or before 13 August 16, 1996. If any of such ballots are submitted after 14 December 31, 1996, and if a majority of the votes cast on the 15 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments 16 17 thereto shall be in effect on the first day of the calendar 18 quarter which begins at least forty-five days after the director 19 of revenue receives notice of adoption of the local use tax. 20 a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county or 21 22 municipality shall have no power to impose the local use tax as 23 herein authorized unless and until the governing body of the 24 county or municipality shall again have submitted another proposal to authorize the governing body of the county or 25 26 municipality to impose the local use tax [pursuant to sections 27 144.757 to 144.761] and such proposal is approved by a majority 28 of the qualified voters voting thereon.

3. The local use tax may be imposed at the same rate as the local sales tax then currently in effect in the county or municipality upon all transactions which are subject to the taxes imposed pursuant to sections 144.600 to 144.745 within the county or municipality adopting such tax; provided, however, that if any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the local sales tax.

- 4. For purposes of sections 144.757 to 144.761 [and sections 67.478 to 67.493, RSMo], the use tax may be referred to or described as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on certain intrabusiness transactions. Such a description shall not change the classification, form or subject of the use tax or the manner in which it is collected.
- 144.759. 1. All local use taxes collected by the director of revenue pursuant to sections 144.757 to 144.761 on behalf of any county or municipality, less one percent for cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited with the state treasurer in a local use tax trust fund, which fund shall be separate and apart from the local sales tax trust funds. The moneys in such local use tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each

county or municipality imposing a local use tax, and the records 1 2 shall be open to the inspection of officers of the county or municipality and to the public. No later than the tenth day of 3 each month, the director of revenue shall distribute all moneys 5 deposited in the trust fund during the preceding month, except as 6 provided in subsection 2 of this section, to the county or 7 municipality treasurer, or such other officer as may be 8 designated by the county or municipality ordinance or order, of 9 each county or municipality imposing the tax authorized by 10 sections 144.757 to 144.761, the sum due the county or municipality as certified by the director of revenue. 11

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The director of revenue shall distribute all moneys which would be due any county [of the first classification] having a charter form of government and having a population of nine hundred thousand or more to the county treasurer or such other officer as may be designated by county ordinance, who shall distribute such moneys as follows: the portion of the use tax imposed by the county which equals one-half the rate of sales tax in effect for such county shall be disbursed to the county [community comeback trust authorized pursuant to sections 67.478 to 67.493, RSMo] treasurer for expenditure for economic development purposes, as defined in this section, subject to any qualifications and regulations adopted by ordinance of the county. Such ordinance shall require an audited comprehensive financial report detailing the management and use of economic development funds each year. Such ordinance shall require that the county and the municipal league of the county jointly prepare an economic development strategy to guide expenditures of funds

and conduct an annual review of the strategy. The treasurer or such other officer as may be designated by county ordinance shall distribute one-third of the balance to the county and to each city, town and village in group B according to section 66.620, RSMo, as modified by this section, a portion of the <u>two-thirds</u> remainder of such balance equal to the percentage ratio that the population of each such city, town or village bears to the total population of all such group B cities, towns and villages. the purposes of this subsection, population shall be determined by the last federal decennial census or the latest census that determines the total population of the county and all political subdivisions therein. For the purposes of this subsection, each city, town or village in group A according to section 66.620, RSMo, but whose per capita sales tax receipts during the preceding calendar year pursuant to sections 66.600 to 66.630, RSMo, were less than the per capita countywide average of all sales tax receipts during the preceding calendar year, shall be treated as a group B city, town or village until the per capita amount distributed to such city, town or village equals the difference between the per capita sales tax receipts during the preceding calendar year and the per capita countywide average of all sales tax receipts during the preceding calendar year.

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3. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county or municipality for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties or municipalities. If any county or municipality abolishes the tax, the county or

- municipality shall notify the director of revenue of the action 1 2 at least ninety days prior to the effective date of the repeal, and the director of revenue may order retention in the trust 3 fund, for a period of one year, of two percent of the amount 5 collected after receipt of such notice to cover possible refunds 6 or overpayment of the tax and to redeem dishonored checks and 7 drafts deposited to the credit of such accounts. After one year 8 has elapsed after the effective date of abolition of the tax in 9 such county or municipality, the director of revenue shall 10 authorize the state treasurer to remit the balance in the account to the county or municipality and close the account of that 11 12 county or municipality. The director of revenue shall notify 13 each county or municipality of each instance of any amount 14 refunded or any check redeemed from receipts due the county or 15 municipality.
- 16 Except as modified in sections 144.757 to 144.761, all 17 provisions of sections 32.085 and 32.087, RSMo, applicable to the local sales tax, except for subsection 12 of section 32.087, 18 19 RSMo, and all provisions of sections 144.600 to 144.745 shall 20 apply to the tax imposed pursuant to sections 144.757 to 144.761, 21 and the director of revenue shall perform all functions incident 22 to the administration, collection, enforcement, and operation of 23 the tax.
 - 5. As used in this section, "economic development" means:
- 25 (1) Expenditures for infrastructure and sites for business
- 26 development or for public infrastructure projects;

- 27 (2) Purchase, assembly, clearance, demolition,
- 28 <u>environmental remediation</u>, <u>planning</u>, <u>redesign</u>, <u>reconstruction</u>,

- 1 rehabilitation, construction, modification or expansion of land,
- 2 <u>structures and facilities, public or private, either in</u>
- 3 <u>connection with a reinvestment project in areas with underused</u>,
- 4 derelict, economically challenged, or environmentally troubled
- 5 sites, or in connection with business attraction, retention,
- 6 <u>creation</u>, or expansion;
- 7 (3) Expenditures related to business district activities
- 8 <u>such as facade improvements, landscaping, street lighting,</u>
- 9 <u>sidewalk construction</u>, trash receptacles, park benches, and other
- 10 public improvements;
- 11 (4) Expenditures for the provision of workforce training
- 12 <u>and educational support in connection with job creation</u>,
- 13 <u>retention</u>, <u>attraction</u>, <u>and expansion</u>;
- 14 (5) Development and operation of business incubator
- facilities, and related entrepreneurship support programs;
- 16 (6) Capitalization or quarantee of small business loan or
- 17 <u>equity funds;</u>
- 18 _____(7) Expenditures for business development activities
- including attraction, creation, retention, and expansion; and
- 20 (8) Related administration expenses of economic and
- 21 <u>community development programs, provided that such expenses shall</u>
- 22 not exceed five percent of annual revenues.
- 23 <u>190.306. No provision in this chapter shall be construed to</u>
- 24 require any municipality within any county of the third
- 25 <u>classification without a township form of government and with</u>
- 26 more than fifty-four thousand two hundred but less than
- 27 fifty-four thousand three hundred inhabitants that has
- 28 established an emergency telephone service to dissolve the

service in the event that the county in which the municipality is

located establishes an emergency telephone service and moves to a

higher county classification.

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193.265. 1. For the issuance of a certification or copy of a vital record, the applicant shall pay a fee of [ten] thirteen dollars to the state department of revenue. [For each vital records fee collected from August 28, 1992, to June 30, 1996, the director of revenue shall credit four dollars to the general revenue fund, three dollars to the children's trust fund as established pursuant to section 210.173, RSMo, two dollars to the Missouri public health services fund established in section 192.900, RSMo, and one dollar shall be deposited in the "Endowed Care Cemetery Audit Fund", which is hereby created in the state treasury. Money in the endowed care cemetery audit fund shall be available by appropriation to the division of professional registration to pay its expenses in administering sections 214.270 to 214.410, RSMo. All interest earned on money deposited in the endowed care cemetery audit fund shall be credited to the endowed care cemetery audit fund. Notwithstanding the provisions of section 33.080, RSMo, to the contrary, money placed in the endowed care cemetery audit fund shall not be transferred and placed to the credit of general revenue until the amount in the fund at the end of the biennium exceeds three times the amount of the appropriation from the endowed care cemetery audit fund for the preceding fiscal year. The money deposited in the public health services fund pursuant to this section shall be deposited in a separate account in the fund, and moneys in such account, upon appropriation, shall be used to automate and improve the

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state vital records system and allow local registrars to issue
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      computer-generated certificates of birth and death records of
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      persons who are born or who die in Missouri. Beginning July 1,
      1996, Beginning August 28, 2004, for each vital records fee
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      collected, the director of revenue shall credit four dollars to
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      the general revenue fund, five dollars to the children's trust
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      fund [and], one dollar shall be credited to the endowed care
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      cemetery audit fund, and three dollars to the Missouri public
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      health services fund established in section 192.900, RSMo. Money
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      in the endowed care cemetery audit fund shall be available by
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      appropriation to the division of professional registration to pay
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      its expenses in administering sections 214.270 to 214.410, RSMo.
      All interest earned on money deposited in the endowed care
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      cemetery audit fund shall be credited to the endowed care
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      cemetery fund. Notwithstanding the provisions of section 33.080,
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      RSMo, to the contrary, money placed in the endowed care cemetery
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      audit fund shall not be transferred and placed to the credit of
      general revenue until the amount in the fund at the end of the
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      biennium exceeds three times the amount of the appropriation from
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      the endowed care cemetery audit fund for the preceding fiscal
      year. The money deposited in the public health services fund
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      pursuant to this section shall be deposited in a separate account
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      in the fund, and moneys in such account, upon appropriation,
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      shall be used to automate and improve the state vital records
      system, and develop and maintain an electronic birth and death
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      registration system which shall be implemented no later than
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      December 31, 2008. For any search of the files and records, when
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      no record is found, the state shall be entitled to a fee equal to
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the amount for a certification of a vital record for a five-year search to be paid by the applicant. For the processing of each legitimation, adoption, court order or recording after the registrant's twelfth birthday, the state shall be entitled to a fee equal to the amount for a certification of a vital record. Except whenever a certified copy or copies of a vital record is required to perfect any claim of any person on relief, or any dependent of any person who was on relief for any claim upon the government of the state or United States, the state registrar shall, upon request, furnish a certified copy or so many certified copies as are necessary, without any fee or compensation therefor.

- 2. For the issuance of a certification of a birth or death record by the local registrar, the applicant shall pay a fee of [ten] thirteen dollars to the official city or county health agency. A certified copy of a death record by the local registrar can only be issued within twenty-four hours of receipt of the record by the local registrar. Computer-generated certifications of death records may be issued by the local registrar after twenty-four hours of receipt of the records. The fees paid to the official county health agency shall be retained by the local agency for local public health purposes.
- 221.070. 1. Every person who shall be committed to the common jail within any county in this state, by lawful authority, for any offense or misdemeanor, if he shall be convicted thereof, shall bear the expense of carrying him or her to said jail, and also his or her support while in jail, before he or she shall be discharged; and the property of such person shall be subjected to

- the payment of such expenses, and shall be bound therefor, from 1 2 the time of his commitment, and may be levied on and sold, from
- time to time, under the order of the court having criminal 3
- 4 jurisdiction in the county, to satisfy such expenses.
- 2. Every person who shall be committed to the common jail 6 within any county of the first classification with more than two 7 hundred forty thousand three hundred but less than two hundred
- forty thousand four hundred inhabitants, or any county of the 8
- 9 first classification with more than one hundred four thousand six
- 10 hundred but less than one hundred four thousand seven hundred
- inhabitants or any county of the third classification without a 11
- township form of government and with more than thirty-four 12
- 13 thousand but less than thirty-four thousand one hundred
- 14 inhabitants or any county of the first classification with more
- 15 than thirty-nine thousand seven hundred but less than thirty-nine
- 16 thousand eight hundred inhabitants, or any county of the second
- classification without a township form of government and with 17
- 18 more than fifty-four thousand two hundred but less than
- 19 fifty-four thousand three hundred inhabitants, by lawful
- 20 authority, for any offense or misdemeanor, if he or she shall be
- 21 convicted thereof, may pay a fee upon being arrested and
- 22 processed at the county jail. The amount of the processing fee
- 23 shall be calculated annually by dividing the total amount of the
- salaries for employees of the county jail employed in the 24
- 25 processing division by the total number of inmates processed
- 26 during one year.

- 27 245.015. The owners of a majority of the acreage in any
- 28 contiguous body of swamp, wet or overflowed land or other

property in the nature of individual or corporate franchises in 1 2 this state, or land subject to overflow, wash or bank erosion, 3 [situate] located in one or more counties or in [a third or fourth] any city, town, or village in this state not located 4 5 within any county with a charter form of government and with more than two hundred fifty thousand but less than three hundred fifty 6 7 thousand inhabitants, or in any third or fourth class city, town or village in this state which is located within any county with 8 9 a charter form of government and with more than two hundred fifty 10 thousand but less than three hundred fifty thousand inhabitants, 11 may form a levee district for the purpose of having such land and 12 other property reclaimed and protected from the effects of overflow and other water, for sanitary or agricultural purposes, 13 or from the effect of wash or bank erosion, or when the same may 14 15 be conducive to the public health, convenience or welfare, or of 16 public utility or benefit, by levee, or otherwise, and for that 17 purpose they may make and sign articles of association in which shall be stated: The name of the district, and the number of 18 19 years the same is to continue; the boundary lines of the proposed 20 levee district; the names as listed on the county assessor's records of the owners of land or other individual or corporate 21 22 franchise property in [said] such district, together with a plat of the district showing the lands to be covered in the district; 23 24 [said] such articles shall further state that the owners of real 25 estate and other such property within [said] the district whose 26 names are subscribed to [said] such articles are willing to and 27 do obligate themselves to pay the tax or taxes which may be 28 assessed against their respective lands or other property to pay

the expense of organizing, and of making and maintaining the improvements that may be necessary to effect the reclamation or protection of [said] such lands or other such property, so formed into a levee district, and to reclaim and to protect the same from the effects of overflow and other water, or from bank erosion or wash, and [said] the articles of association shall contain a petition praying that the lands and other property described therein be declared a levee district under the provisions of this law. After [said] the articles of association and petition have been so signed the same shall be filed in the office of the circuit clerk of the county in which such lands and other property are [situate] located; or, if such lands and other property be composed of tracts or parcels [situate] located in two or more different counties then in the office of the clerk of the circuit court of the county in which [there are situate] more of [said] <u>such</u> lands and other property <u>are located</u> than in any other county; provided, that in the event any work is to be done upon any navigable stream, the consent of the federal government shall be obtained to make such improvement or improvements before the actual work on the improvements shall be begun.

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245.060. Within thirty days after any levee district shall have been organized and incorporated under the provisions of section 245.025 the circuit clerk of the court organizing [said] such district shall, upon giving notice by causing publication to be made once a week for two consecutive weeks in some newspaper published in each county in which lands of the district are [situate] located, the last insertion to be at least ten days before the day of such meeting, call a meeting of the owners of

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      real estate or other property [situate] located in [said] such
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      district, including the authorized representative of any
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      corporation which owns real estate or other property [situate]
      located in [said] such district, at a day and hour specified in
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      some public place in the county in which the district was
      organized, for the purpose of electing a board of five
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      supervisors, to be composed of owners of real estate in [said]
      the district, which may include the authorized representative of
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      any corporation which owns real estate or other property in
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      [said] the district, two of whom at least shall be residents of
      the county or counties in which [said] the district is [situate]
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      <u>located</u>, or some adjoining counties; the landowners, when
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      assembled, shall organize by the election of a chairman and
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      secretary of the meeting, who shall conduct the election; at such
      election each and every acre of land and each and every mile of
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      right-of-way of every corporation owning a franchise in the
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      district shall represent one share, and each owner shall be
      entitled to one vote in person or by proxy for every acre of land
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      or mile of right-of-way owned by him or her in such district, and
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      the five persons receiving the highest number of votes shall be
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      declared elected as supervisors; and [said] the supervisors shall
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      immediately by lot determine the terms of their office, which
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      shall be respectively one, two, three, four and five years, and
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      they shall serve until their successors shall have been elected
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      and qualified; provided, that if the levee district be located
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      wholly within a third or fourth class city of this state, or
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      within any city in this state under fifty thousand population
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      operating under a special charter then the owner of each lot,
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- tract, parcel or subdivision thereof, as set forth in the final
 decree of the court creating and incorporating [said] such levee
 district, shall be entitled to one vote, in person or by proxy,
 for each lot, tract, parcel or subdivision thereof, owned by him
 or her.
- 6 245.095. 1. In order to effect the leveling, protection 7 and reclamation of the land and other property in the district 8 subject to tax, the board of supervisors is authorized and empowered to straighten, widen, change the course and line of any 9 10 levee in or out of [said] such district; to fill up any creek, 11 drain, channel, river, watercourse or natural stream; and to divert or divide the flow of water in or out of [said] the 12 13 district; to construct and maintain sewers, levees, dikes, dams, sluices, revetments, drainage ditches, pumping stations, syphons 14 and any other works and improvements deemed necessary to preserve 15 16 and maintain the works in or out of [said] the district; to 17 construct roadways over levees and embankments; to construct any 18 and all of [said] such works and improvements across, through or 19 over any public highway, railroad right-of-way, track, grade, 20 fill or cut in or out of [said] the district; to remove any 21 fence, building or other improvements in or out of [said] the 22 district, and shall have the right to hold, control and acquire 23 by donation or purchase, and if need be, condemn any land, easement, railroad or other right-of-way, sluice or franchise in 24 25 or out of [said] the district for right-of-way, or for any of the 26 purposes herein provided, or for material to be used in constructing and maintaining [said] such works and improvements 27 for leveeing, protecting and reclaiming the lands in [said] the 28

- district. [Said] The board shall also have the right to condemn
 for the use of the district, any land or property within or
 without [said] the district not acquired or condemned by the
 court on the report of the commissioners assessing benefits and
 damages and shall follow the procedure that is now provided by
- 6 law for the appropriation of land or other property taken for
- 7 telegraph, telephone and railroad rights-of-way.

the works in or out of the district.

- 2. In addition to the powers granted in subsection 1 of this section, in any levee district formed under the laws of this state having an assessed valuation of real property of twentyfive million dollars or greater and located, in whole or in part, in any county with a charter form of government and with more than one million inhabitants, the board of supervisors is authorized to construct and maintain waterlines and any other works and improvements deemed necessary to preserve and maintain
 - 246.305. 1. In any levee district formed pursuant to the laws of this state having assessed valuation of real property of twenty-five million dollars or greater, which is located in whole or in part in a county [having over nine hundred thousand in population] with a charter form of government and with more than one million inhabitants according to the last decennial census, the board of supervisors may by order, resolution or ordinance, following a public hearing thereon called upon notice as provided in section 245.060, RSMo, adopt the following alternative [procedures] procedure with respect to voting rights [and apportionment of installment taxes]:
 - [(1)] Voting by landowners of the levee district shall be

determined on the basis of the assessed benefits of the property
owned and the owner of each piece of property shall receive one
vote per ten thousand dollars of assessed benefits, rounded to
the next lowest amount in cases where assessed benefits do not
evenly tally. In cases where the assessed benefits of a piece of
property are below ten thousand dollars, the owner shall be
entitled to one vote[;].

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[(2)] 2. In any levee district formed under the laws of this state, the board of supervisors may, by order, resolution, or ordinance, following a public hearing thereon called upon notice as provided in section 245.060, RSMo, adopt the procedure in this subsection with respect to the apportionment of installment taxes. After the making of a readjustment of the assessment of benefits pursuant to section 245.197, RSMo, then the board of supervisors shall reapportion and levy on each tract of land or other property in the district the taxes imposed under section 245.180, 245.190 or 245.198, RSMo, in proportion to the benefits assessed as readjusted and not in excess thereof. case bonds have been issued as provided in sections 245.010 to 245.280, RSMo, then the amount of interest which will accrue on such bonds shall be included and added to said taxes as reapportioned and levied based upon the benefits assessed as readjusted. The secretary of the board of supervisors, as soon as said tax has been reapportioned, shall, at the expense of the district, prepare a list of all taxes as reapportioned and levied, in the form of a well-bound book, which book shall be endorsed and named "Readjusted Levee Tax Record of District, which endorsement shall also be printed or

- 1 written at the top of each page of said book, and shall be signed
- 2 and certified by the president and secretary of the board of
- 3 supervisors, attested by the seal of the district, and the same
- 4 shall thereafter become a permanent record in the office of
- 5 [said] the secretary. The [said] board of supervisors shall each
- 6 year thereafter determine, order and levy the amount of the
- 7 annual installment of the total taxes levied under section
- 8 245.180, 245.190 or 245.198, RSMo, based upon such
- 9 reapportionment, which shall in all other respects be due and
- 10 collected as provided in section 245.185, RSMo.
- 11 260.831. 1. Each operator of a solid waste sanitary or
- demolition landfill in any county wherein a landfill fee has been
- approved by the voters pursuant to section 260.830 shall collect
- 14 a charge equal to the charge authorized by the voters in such
- 15 election, not to exceed one dollar and fifty cents per ton or its
- volumetric equivalent of solid waste accepted. Such fee shall be
- 17 collected in addition to any fee authorized or imposed pursuant
- to the provisions of section 260.330, and shall be paid to such
- operator by all political subdivisions, municipalities,
- 20 corporations, entities or persons disposing of solid waste or
- 21 demolition waste, whether pursuant to contract or otherwise, and
- 22 notwithstanding that any such contract may provide for
- 23 collection, transportation and disposal of such waste at a fixed
- fee. Any such contract providing for collections, transportation
- and disposal of such waste at a fixed fee which is in force on
- 26 August 28, 2003, shall be renegotiated by the parties to the
- 27 contract to include the additional fee imposed by this section.
- 28 Each such operator shall submit the charge, less collection

- 1 costs, to the governing body of the county, which shall dedicate
- 2 such funds for use by the industrial development authority within
- 3 the county and such funds shall be used by the county commission
- 4 or authority for economic development within the county.
- 5 Collection costs shall be the same as established by the
- 6 department of natural resources pursuant to section 260.330, and
- 7 shall not exceed two percent of the amount collected pursuant to
- 8 this section.
- 9 2. The charges established in this section shall be
- 10 enumerated separately from any disposal fee charged by the
- 11 landfill. After January 1, 1994, the fee authorized under
- section 260.830 and this section shall be stated as a separate
- 13 surcharge on each individual solid waste collection customer's
- invoice and shall also [name the] indicate whether the county
- commission or economic development authority [which] receives the
- 16 funds. Moneys transmitted to the governing body of the county
- shall be no less than the amount collected less collection costs
- and in a form, manner and frequency as the governing body may
- 19 prescribe. Failure to collect such charge shall not relieve the
- 20 operator from responsibility for transmitting an amount equal to
- 21 the charge to the governing body.
- 22 304.010. 1. As used in this section, the following terms
- 23 mean:
- 24 (1) "Expressway", a divided highway of at least ten miles
- in length with four or more lanes which is not part of the
- 26 federal interstate system of highways which has crossovers or
- 27 accesses from streets, roads or other highways at the same grade
- level as such divided highway;

- 1 (2) "Freeway", a limited access divided highway of at least 2 ten miles in length with four or more lanes which is not part of 3 the federal interstate system of highways which does not have any 4 crossovers or accesses from streets, roads or other highways at 5 the same grade level as such divided highway within such ten 6 miles of divided highway;
- 7 (3) "Rural interstate", that part of the federal interstate 8 highway system that is not located in an urban area;
- 9 (4) "Urbanized area", an area of fifty thousand population 10 at a density at or greater than one thousand persons per square 11 mile.
- 2. Except as otherwise provided in this section, the
 uniform maximum speed limits are and no vehicle shall be operated
 in excess of the speed limits established pursuant to this
 section:
- 16 (1) Upon the rural interstates and freeways of this state, 17 seventy miles per hour;

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- (2) Upon the rural expressways of this state, sixty-five miles per hour;
- (3) Upon the interstate highways, freeways or expressways within the urbanized areas of this state, sixty miles per hour;
 - (4) All other roads and highways in this state not located in an urbanized area and not provided for in subdivisions (1) to (3) of this subsection, sixty miles per hour;
- (5) All other roads provided for in subdivision (4) of this subsection shall not include any state two-lane road which is identified by letter. Such lettered roads shall not exceed fifty-five miles per hour unless set at a higher speed as

- established by the department of transportation, except that no speed limit shall be set higher than sixty miles per hour;
- 3 (6) For the purposes of enforcing the speed limit laws of 4 this state, it is a rebuttable presumption that the posted speed 5 limit is the legal speed limit.
- 6 On any state road or highway where the speed limit is 7 not set pursuant to a local ordinance, the highways and 8 transportation commission may set a speed limit higher or lower 9 than the uniform maximum speed limit provided in subsection 2 of 10 this section, if a higher or lower speed limit is recommended by the department of transportation. The department of public 11 12 safety, where it believes for safety reasons, or to expedite the 13 flow of traffic a higher or lower speed limit is warranted, may 14 request the department of transportation to raise or lower such 15 speed limit, except that no speed limit shall be set higher than 16 seventy miles per hour.
 - 4. Notwithstanding the provisions of section 304.120 or any other provision of law to the contrary, cities, towns and villages may regulate the speed of vehicles on state roads and highways within such cities', towns' or villages' corporate limits by ordinance with the approval of the state highways and transportation commission. Any reduction of speed in cities, towns or villages shall be designed to expedite the flow of traffic on such state roads and highways to the extent consistent with public safety. The commission may declare any ordinance void if it finds that such ordinance is:

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- (1) Not primarily designed to expedite traffic flow; and
- (2) Primarily designed to produce revenue for the city,

town or village which enacted such ordinance.

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If an ordinance is declared void, the city, town or village shall have any future proposed ordinance approved by the highways and transportation commission before such ordinance may take effect.

- 5. The county commission of any county of the second, third or fourth classification may set the speed limit or the weight limit or both the speed limit and the weight limit on roads or bridges on any county, township or road district road in the county and, with the approval of the state highways and transportation commission, on any state road or highway not within the limits of any incorporated city, town or village, lower than the uniform maximum speed limit as provided in subsection 2 of this section where the condition of the road or the nature of the area requires a lower speed. The commission shall send copies of any order establishing a speed limit or weight limit on roads and bridges on a county, township or road district road in the county to the chief engineer of the state department of transportation, the superintendent of the state highway patrol and to any township or road district maintaining roads in the county. After the roads have been properly marked by signs indicating the speed limits and weight limits set by the county commission, the speed limits and weight limits shall be of the same effect as the speed limits provided for in subsection 1 of this section and shall be enforced by the state highway patrol and the county sheriff as if such speed limits and weight limits were established by state law.
- 6. The county commission of any county of the second,

third, or fourth classification may by ordinance set a countywide 1 2 speed limit on roads within unincorporated areas of any county, 3 township, or road district in the county and may establish reasonable speed regulations for motor vehicles within the limit 4 5 of such county. No person who is not a resident of such county 6 and who has not been within the limits thereof for a continuous 7 period of more than forty-eight hours shall be convicted of a violation of such ordinances, unless it is shown by competent 8 9 evidence that there was posted at the place where the boundary of 10 such county road enters the county a sign displaying in black letters not less than four inches high and one inch wide on a 11 12 white background the speed fixed by such county so that such 13 signs may be clearly seen by operators and drivers from their vehicles upon entering such county. The commission shall send 14 15 copies of any order establishing a countywide speed limit on a 16 county, township, or road district road in the county to the 17 chief engineer of the Missouri department of transportation, the 18 superintendent of the state highway patrol, and to any township 19 or road district maintaining roads in the county. After the boundaries of the county roads entering the county have been 20 21 properly marked by signs indicating the speed limits set by the 22 county commission, the speed limits shall be of the same effect 23 as the speed limits provided for in subsection 1 of this section 24 and shall be enforced by the state highway patrol and the county 25 sheriff as if such speed limits were established by state law. 26

[6.] 7. All road signs indicating speed limits or weight limits shall be uniform in size, shape, lettering and coloring and shall conform to standards established by the department of

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1 transportation.

- [7.] 8. The provisions of this section shall not be construed to alter any speed limit set below fifty-five miles per hour by any ordinance of any county, city, town or village of the state adopted before March 13, 1996.
 - [8.] 9. The speed limits established pursuant to this section shall not apply to the operation of any emergency vehicle as defined in section 304.022.
 - [9.] 10. A violation of the provisions of this section shall not be construed to relieve the parties in any civil action on any claim or counterclaim from the burden of proving negligence or contributory negligence as the proximate cause of any accident or as the defense to a negligence action.
 - [10.] 11. Any person violating the provisions of this section is guilty of a class C misdemeanor, unless such person was exceeding the posted speed limit by twenty miles per hour or more then it is a class B misdemeanor.
 - 475.275. 1. The conservator, at the time of filing any settlement with the court, shall exhibit all securities or investments held by him to an officer of the bank or other depositary wherein the securities or investments are held for safekeeping or to an authorized representative of the corporation which is surety on his bond, or to the judge or clerk of a court of record in this state, or upon request of the conservator or other interested party, to any other reputable person designated by the court, who shall certify in writing that he has examined the securities or investments and identified them with those described in the account and shall note any omission or

- 1 discrepancies. If the depositary is the conservator, the
- 2 certifying officer shall not be the officer verifying the
- 3 account. The conservator may exhibit the securities or
- 4 investments to the judge of the court, who shall endorse on the
- 5 account and copy thereof, a certificate that the securities or
- 6 investments shown therein as held by the conservator were each in
- 7 fact exhibited to him and that those exhibited to him were the
- 8 same as those in the account and noting any omission or
- 9 discrepancy. The certificate, and the certificate of an official
- of the bank in which are deposited any funds for which the
- 11 conservator is accountable, showing the amount on deposit, shall
- 12 be prepared and signed in duplicate and one of each shall be
- 13 filed by the conservator with his account.
- 14 <u>2. (1) As used in this section, "pooled account" means any</u>
- 15 <u>account maintained by a fiduciary for more than one principal and</u>
- 16 established to manage and invest the funds of such principals.
- No fiduciary shall place funds into a pooled account unless the
- 18 <u>account meets the following criteria:</u>
- 19 <u>(a) The pooled account is maintained at a bank or savings</u>
- 20 and loan institution;
- 21 (b) The pooled account is titled in such a way as to
- 22 reflect that the account is being held by a fiduciary in a
- 23 custodial capacity;
- 24 (c) The fiduciary maintains, or causes to be maintained,
- 25 <u>records containing information as to the name and ownership</u>
- 26 interest of each principal in the pooled account;
- 27 (d) The fiduciary's records contain a statement of all
- 28 accretions and disbursements; and

1 (e) The fiduciary's records are maintained in the ordinary
2 course of business and in good faith.

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(2) The public administrator of any county with a charter form of government and with more than six hundred thousand but less than seven hundred thousand inhabitants serving as conservator and using pooled accounts for the investing and management of conservatorship funds shall have any such accounts audited on at least an annual basis by an independent certified public accountant. The audit shall review the records of the receipts and disbursements of each estate account. Upon completion of the investigation, the certified public accountant shall render a report to the judge of record in this state showing the receipts, disbursements, and account balances as to each estate as well as the total assets on deposit in the pooled account on the last calendar day of each year. The county shall provide for the expense of the audit. If the public administrator has provided the judge with the audit required by this subsection, the public administrator shall not be required to obtain the written certification of an officer of a bank or other depository on any estate asset maintained within the pooled account as required in subsection 1 of this section.

479.020. 1. Any city, town or village, including those operating under a constitutional or special charter, may, and cities with a population of four hundred thousand or more shall, provide by ordinance or charter for the selection, tenure and compensation of a municipal judge or judges consistent with the provisions of this chapter who shall have original jurisdiction to hear and determine all violations against the ordinances of

- the municipality. The method of selection of municipal judges
 shall be provided by charter or ordinance. Each municipal judge
 shall be selected for a term of not less than two years as
 provided by charter or ordinance.
 - 2. Except where prohibited by charter or ordinance, the municipal judge may be a part-time judge and may serve as municipal judge in more than one municipality.

- 3. No person shall serve as a municipal judge of any municipality with a population of seven thousand five hundred or more or of any municipality in a county of the first class with a charter form of government unless the person is licensed to practice law in this state unless, prior to January 2, 1979, such person has served as municipal judge of that same municipality for at least two years.
 - 4. Notwithstanding any other statute, a municipal judge need not be a resident of the municipality or of the circuit in which the municipal judge serves except where ordinance or charter provides otherwise. Municipal judges shall be residents of Missouri.
- 5. Judges selected under the provisions of this section shall be municipal judges of the circuit court and shall be divisions of the circuit court of the circuit in which the municipality, or major geographical portion thereof, is located. The judges of these municipal divisions shall be subject to the rules of the circuit court which are not inconsistent with the rules of the supreme court. The presiding judge of the circuit shall have general administrative authority over the judges and court personnel of the municipal divisions within the circuit.

- 1 [Notwithstanding the foregoing provisions of this subsection, in
- 2 any city with a population of over four hundred thousand with
- 3 full-time municipal judges who are subject to a plan of merit
- 4 selection and retention, such municipal judges and court
- 5 personnel of the municipal divisions shall not be subject to
- 6 court management and case docketing in the municipal divisions by
- 7 the presiding judge or the rules of the circuit court of which
- 8 the municipal divisions are a part.]
- 9 6. No municipal judge shall hold any other office in the
- 10 municipality which the municipal judge serves as judge. The
- 11 compensation of any municipal judge and other court personnel
- shall not be dependent in any way upon the number of cases tried,
- 13 the number of guilty verdicts reached or the amount of fines
- imposed or collected.
- 7. Municipal judges shall be at least twenty-one years of
- 16 age. No person shall serve as municipal judge after that person
- has reached that person's seventy-fifth birthday.
- 8. Within six months after selection for the position, each
- municipal judge who is not licensed to practice law in this state
- 20 shall satisfactorily complete the course of instruction for
- 21 municipal judges prescribed by the supreme court. The state
- courts administrator shall certify to the supreme court the names
- of those judges who satisfactorily complete the prescribed
- 24 course. If a municipal judge fails to complete satisfactorily
- 25 the prescribed course within six months after the municipal
- judge's selection as municipal judge, the municipal judge's
- 27 office shall be deemed vacant and such person shall not
- thereafter be permitted to serve as a municipal judge, nor shall

any compensation thereafter be paid to such person for serving as municipal judge.

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493.050. 1. All public advertisements and orders of publication required by law to be made and all legal publications affecting the title to real estate, shall be published in some daily, triweekly, semiweekly or weekly newspaper of general circulation in the county where located and which shall have been admitted to the post office as periodicals class matter in the city of publication; shall have been published regularly and consecutively for a period of three years, except that a newspaper of general circulation may be deemed to be the successor to a defunct newspaper of general circulation, and subject to all of the rights and privileges of said prior newspaper under this statute, if the successor newspaper shall begin publication no later than thirty consecutive days after the termination of publication of the prior newspaper; shall have a list of bona fide subscribers voluntarily engaged as such, who have paid or agreed to pay a stated price for a subscription for a definite period of time; provided, that when a public notice, required by law, to be published once a week for a given number of weeks, shall be published in a daily, triweekly, semiweekly or weekly newspaper, the notice shall appear once a week, on the same day of each week, and further provided, that every affidavit to proof of publication shall state that the newspaper in which such notice was published has complied with the provisions of this section; provided further, that the duration of consecutive publication provided for in this section shall not affect newspapers which have become legal publications prior to

September 6, 1937; provided, however, that when any newspaper shall be forced to suspend publication in any time of war, due to the owner or publisher being inducted into the armed forces of the United States, the newspaper may be reinstated within one year after actual hostilities have ceased, with all the benefits provided pursuant to the provisions of this section, upon the filing with the secretary of state of notice of intention of such owner or publisher, the owner's surviving spouse or legal heirs, to republish such newspaper, setting forth the name of the publication, its volume and number, its frequency of publication, and its readmission to the post office where it was previously entered as periodicals class mail matter, and when it shall have a list of bona fide subscribers voluntarily engaged as such who have paid or agreed to pay a stated price for subscription for a definite period of time. All laws or parts of laws in conflict with this section except sections 493.070 to 493.120, are hereby repealed.

2. If a county is served by only one newspaper that has been published regularly and consecutively for a period of two years and meets all other publication, postal, and subscription requirements pursuant to this section, such newspaper shall be qualified to publish all public advertisements and orders of publication required by law and all legal publications affecting the title to real estate. The provisions of this subsection shall terminate on June 30, 2006.

537.550. 1. No county, city or village with ten thousand or fewer inhabitants that organizes, sponsors, or conducts any fair, festival, or similar gathering shall be liable, except as

provided in sections 537.600 to 537.650, for an injury or death

of any person attending the event, and no person attending the

event shall make any claim against, or recover from, any such

county, city or village for injury, loss, damage, or death of the

person attending the event.

2. Each county, city or village governed by this section shall post and maintain signs which contain the warning notice specified in this section. The signs shall be placed in a clearly visible location at major entrances to the event and throughout the event location as determined by the governing authority of the county, city or village. The signs described in this section shall be in black letters on a white background with each letter to be a minimum of one inch in height and contain substantially the following warning notice:

16 WARNING

Under Missouri Law, (enter county, city or village name) is not liable for an injury to or the death of any person resulting from the inherent risks of participating in or observing any activities at this event pursuant to the Revised Statutes of Missouri.

644.032. 1. The governing body of any municipality or county may impose, by ordinance or order, a sales tax in an amount not to exceed one-half of one percent on all retail sales made in such municipality or county which are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo. The tax authorized by this section and section 644.033 shall be in

- addition to any and all other sales taxes allowed by law, except 1 2 that no ordinance or order imposing a sales tax under the provisions of this section and section 644.033 shall be effective 3 4 unless the governing body of the municipality or county submits 5 to the voters of the municipality or county, at a municipal, 6 county or state general, primary or special election, a proposal 7 to authorize the governing body of the municipality or county to impose a tax, provided that the tax authorized by this section 8 9 shall not be imposed on the sales of food, as defined in section 10 144.014, RSMo, when imposed by any county with a charter form of government and with more than one million inhabitants. 11
- 12 2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the municipality (county) of impose a sales tax of (insert amount) for the purpose of providing funding for (insert either storm water control, or local parks, or storm water control and local parks) for the municipality (county)?

19 YES NO

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If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second quarter after the director of revenue receives notice of adoption of the tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the municipality or county shall not impose the sales tax authorized in this section and

- section 644.033 until the governing body of the municipality or 1 2 county resubmits another proposal to authorize the governing body of the municipality or county to impose the sales tax authorized 3 by this section and section 644.033 and such proposal is approved 5 by a majority of the qualified voters voting thereon; however, in 6 no event shall a proposal pursuant to this section and section 7 644.033 be submitted to the voters sooner than twelve months from 8 the date of the last proposal pursuant to this section and 9 section 644.033.
- 10 All revenue received by a municipality or county from the tax authorized under the provisions of this section and 11 12 section 644.033 shall be deposited in a special trust fund and 13 shall be used to provide funding for storm water control or for 14 local parks, or both, within such municipality or county, 15 provided that such revenue may be used for local parks outside 16 such municipality or county if the municipality or county is 17 engaged in a cooperative agreement pursuant to section 70.220, 18 RSMo.
 - 4. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal or county funds.
- Section 1. Nothing in chapter 61, RSMo, shall require the

 county commission to hire a county engineer. The county

 commission may hire and authorize an individual to perform those

 duties the individual is qualified for, based upon the

 individual's education and training.
- 28 [67.478. Sections 144.757 to 144.761, RSMo, and sections 67.478 to 67.493 shall be known and may be

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cited as the "Community Comeback Act".]

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- [67.481. As used in sections 144.757 to 144.761, RSMo, and sections 67.478 to 67.493, the following terms mean:
- "Community comeback plan" and "plan", a (1)comprehensive countywide plan adopted by the community comeback trust board and the governing body of the county that identifies potential areas for reinvestment, projects and strategies to promote neighborhood reinvestment throughout the county, and that clearly identifies on a map the priority comeback communities. The plan shall be a five-year strategic and operating plan, complete with goals, objectives, targets and mechanisms or methods of measuring accomplishments, revised annually;
- "Community comeback program", "community comeback trust" and "trust", a fund held in the treasury of the county which shall be the repository for all taxes and other moneys raised pursuant to sections 144.757 to 144.761, RSMo, and sections 67.478 to 67.493, and authorized by the governing body of the county for the purposes of promoting neighborhood reinvestment;
- "Community comeback program board", "community comeback trust board" and "board", the entity established pursuant to sections 67.478 to 67.493 that is responsible for administering the comeback community trust;
- "Community comeback trust citizen advisory committee" and "advisory committee", an eleven-member committee established pursuant to sections 67.478 to 67.493 that is responsible for advising the community comeback fund board on the best methods of promoting neighborhood reinvestment;
- "Eligible expenses", costs qualified for funding through the community comeback trust which are:
- Incurred for the purchase, assembly, clearance, demolition and environmental remediation of land, structures and facilities, public or private, either as part of a neighborhood reinvestment project or to prepare sites for future use in areas with underutilized, derelict, economically challenged or environmentally troubled sites;
- Related to planning, redesign, clearance, reconstruction, structure rehabilitation, site remediation, construction, modification, expansion, remodeling, structural alteration, replacement or renovation of any structure in a priority comeback community;
 - Expended for capital improvements or (C)

infrastructure improvements to facilitate economic
development;

- (d) Expended for residential redevelopment including, but not limited to, buyouts, land-assembly costs, infrastructure improvements and costs associated with preparing sites for housing construction; professional service expenses such as architectural, planning, engineering, design, marketing or other related expenses;
- (e) Related to community improvement district or special business district expenses such as facade improvements, landscaping, street lighting, sidewalk construction, trash receptacles, park benches and other public improvements;
- (f) Expenses related to facilitating transit-oriented developments, home improvement and home buyer loan programs; and
- (g) Expenses eligible for funding through the select neighborhood action program;
- (6) "Neighborhood reinvestment project" and "project", the planning, development, redesign, clearance, reconstruction or rehabilitation or any combination thereof in order to improve those residential, commercial, industrial, public or other structures or spaces and the infrastructure serving them as may be appropriate or necessary in the interest of the general welfare;
- (7) "Petition", a petitioner's request for funding made to the community comeback trust;
- (8) "Petitioner", the governing body of any municipality, the governing body of the county, any land clearance for redevelopment authority within the county organized pursuant to chapter 99, RSMo, or any not-for-profit economic development organization with a governing board not less than two-thirds of the members of which are appointed by the chief elected official of the county or by one or more organizations with governing boards appointed by the chief elected official;
- (9) "Priority comeback community", an area in a county which encompasses an entire United States census block group and has a median household income below the median household income for such entire county;
- (10) "Priority comeback project", a funding proposal submitted to a community comeback trust by a petitioner whose area is substantially within a priority comeback community;
- (11) "Proposal", a petitioner's funding request for the eligible expenses of a neighborhood reinvestment project submitted to a trust by a petitioner;

(12) "Select neighborhood action program" and "SNAP", a grant program, administered and funded pursuant to subsection 5 of section 67.490;

- (13) "Select neighborhood action program applicant" and "SNAP applicant", a neighborhood organization or not-for-profit organization whose mission is consistent with the community comeback plan. The organization shall have a municipal sponsor or a county sponsor if the area is unincorporated. The organization shall have been in existence for at least six months and meet at least once a year in order to be eligible for a SNAP grant;
- (14) "SNAP grant", an endowment of money by the board to a SNAP applicant pursuant to subsection 5 of section 67.490.]
- [67.484. 1. A community comeback trust may be created, incorporated and managed pursuant to this section by any county of the first classification with a charter form of government and a population of at least nine hundred thousand inhabitants according to the last decennial census, and may exercise the powers given to such trust pursuant to sections 67.478 to 67.493. A trust may sue and be sued, issue general revenue bonds and receive county use tax revenue pursuant to the limitations of this section. shall have as its primary duties the prevention of neighborhood decline, the demolition of old deteriorating and vacant buildings, rehabilitating historic structures, the cleaning of polluted sites and the promotion of neighborhood reinvestment where such investment is essential to reverse or stabilize a stagnant or declining pattern in household income, assessed values, occupancies and related characteristics.
- 2. The governing body of the county is hereby authorized to impose by ordinance a local use tax pursuant to sections 144.757 to 144.761, RSMo, for the purpose of funding the creation, operation and maintenance of a community comeback trust, as well as to provide revenue to the county and municipalities authorized to receive moneys generated by said tax pursuant to section 144.759, RSMo. The governing body of the county enacting such an ordinance shall submit to the voters of such county a proposal to approve its ordinance imposing the tax. Such ordinance shall become effective only after the majority of the voters voting on such ordinance approve such ordinance. The question shall be submitted to the voters in the county pursuant to section 144.757, RSMo.
 - 3. (1) The community comeback trust board shall

be composed of seven members as provided in this subsection. No member shall be an elected official, employee or contractor of the county or any municipality within the county or of any organization representing the county or any municipality within the Board members shall be citizens of the United States and shall reside within the county. members of the board shall be residents of the same county council district of such county. No member shall receive compensation for performance of board duties. No member shall be financially interested directly or indirectly in any contract entered into by the trust or by any petitioner. In the event that any property owned by a board member or the immediate family member of such board member is located in a priority comeback community, the member shall disclose such information to the board and abstain from any formal or informal actions regarding any project in that neighborhood.

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- (2) The chief elected official of any municipality wholly within the county and any member of the governing body of the county shall nominate individuals to serve on the board by providing a list of nominees to the county executive who shall appoint the members. Of the total members, at least four shall be residents of municipalities within the county and at least one shall have each of the following professions: a professional architect or engineer; an urban planner or design professional; a developer or builder; and an accountant or an attorney.
- (3) The seat of a member shall be automatically vacated when the member changes his or her residence so as to no longer conform to the terms of the requirements of the member's appointment. The board shall promptly notify the county executive of such a change of residence, the pending expiration of any member's term, any member's need to vacate his or her seat or any vacancy on the board. A member whose term has expired shall continue to serve until the successor is appointed and qualified.
- (4) Upon the passage of an ordinance by the governing body of the county establishing the community comeback trust, the governing body of the county shall, within ten days, send by United States mail written notice of the passage of the ordinance to the chief elected officials of each municipality wholly in the county.
- (5) Each of the nominating authorities described in subdivision (2) of this subsection shall, within forty-five days of the passage of the ordinance establishing the board or within fourteen days of being

notified of a board vacancy by the county executive, submit its list of nominees to the county executive. The county executive shall appoint members within sixty days of the passage of the ordinance or within thirty days of being notified by the board of a vacancy on the board. If a list of nominees is not submitted by the time specified, the county executive shall appoint the members using the criteria set forth in this section.

- (6) At the first meeting of the board appointed after the effective date of the ordinance, the members shall choose by lot the length of their terms. Three shall serve for one year, two for two years, and two for three years. All succeeding members shall serve terms of three years. Terms shall end on December thirty-first of the respective year. No member shall serve more than two consecutive full terms. Full terms shall include any term longer than two years.
- 4. The board, its employees and subcontractors shall be subject to the regulation of conflicts of interest as defined in sections 105.450 to 105.498, RSMo, and to the requirements for open meetings and records pursuant to chapter 610, RSMo. The board shall enact and adopt all rules, regulations and procedures that are reasonably necessary to achieve the objectives of sections 67.478 to 67.493, and not inconsistent therewith, no sooner than twenty-seven calendar days after notifying all municipalities and the county of the proposed rule, regulation or procedure enactment or change. Notice may be given by ordinary mail, by electronic mail or by publishing in at least one newspaper of general circulation qualified to publish legal notices. No new or amended rule, regulation or procedure shall apply retroactively to any proposal pending before the trust without the agreement of the petitioner. The board shall have the exclusive control of the expenditures of all money collected to the credit of the trust, subject to annual appropriations by the governing body of the county. The county government shall provide the trust staff. No more than five percent of the trust's annual budget shall be used for the trust's annual administrative expenses.
- 5. The trust is authorized to issue bonds, notes or other obligations for any proposal, and to refund such bonds, notes or obligations, as provided in subsection 3 of this section; and to receive and liquidate property, both real and personal, or money which has been granted, donated, devised or bequeathed to the district. The trust shall not have any power of eminent domain.
- 6. (1) Bonds issued pursuant to this section shall be issued pursuant to a resolution adopted by

five-sevenths of the board which shall set out the estimated cost to the trust of the proposed improvements, and shall further set out the amount of the bonds to be issued, their purpose or purposes, their date or dates, denomination or denominations, rate or rates of interest, time or times of payment, both of principal and of interest, place or places of payment and all other details in connection with such bonds. Any such bonds may be subject to such provision for redemption prior to maturity, with or without premium, and at such times and upon such conditions as may be provided by the resolution.

- (2) Notwithstanding the provisions of section 108.170, RSMo, such bonds shall bear interest at rate or rates determined by the trust, shall mature within a period not exceeding twenty years and may be sold at public or private sale for not less than ninety-five percent of the principal amount of such bonds. Bonds issued by the trust shall possess all of the qualities of negotiable instruments pursuant to the laws of this state.
- (3) Such bonds may be payable to the bearer, may be registered or coupon bonds, and, if payable to bearer, may contain such registration provisions as to either principal and interest, or principal only, as may be provided in the resolution authorizing such bonds, which resolution may also provide for the exchange of registered and coupon bonds. Such bonds and any coupons attached thereto shall be signed in such manner and by such officers of the district as may be provided by the resolution authorizing the bonds. The trust may provide for the replacement of any bond which has become mutilated, destroyed or lost.
- Bonds issued by the trust shall be payable as to principal, interest and redemption premium, if any, out of all or any part of the trust fund, including revenues derived from use taxes. Neither the board members nor any person executing the bonds shall be personally liable on such bonds by reason of the issuance of such bonds. Bonds issued pursuant to this section shall not constitute a debt, liability or obligation of this state, or any political subdivision of this state, nor shall any such obligations be a pledge of the faith and credit of this state, but shall be payable solely from the revenues and assets held by the trust. The issuance of bonds pursuant to this section shall not directly, indirectly or contingently obligate this state or any political subdivision of this state to levy any form of taxation for such bonds or to make any appropriation for their payment. Each obligation or bond issued pursuant to this section

shall contain on its face a statement to the effect that the trust shall not be obligated to pay such bond nor interest on such bond except from the revenues received by the trust or assets of the trust lawfully pledged for such trust, and that neither the faith or credit nor the taxing power of this state or of any political subdivision of this state is pledged to the payment of the principal of or the interest on such obligation or bond. The proceeds of such bonds shall be disbursed in such manner and pursuant to such restrictions as the trust may provide in the resolution authorizing the issuance of such bonds.

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- The trust may issue negotiable refunding bonds for the purpose of refunding, extending or unifying the whole or any part of such bonds then outstanding, or any bonds, notes or other obligations issued by any other public agency, public body or political subdivision in connection with any facilities or land to be acquired, leased or subleased by the trust, which refunding bonds shall not exceed the amount necessary to refund the principal of the outstanding bonds to be refunded and the accrued interest on such bonds to the date of such refunding, together with any redemption premium, amounts necessary to establish reserve and escrow funds and all costs and expenses incurred in connection with the refunding. The board shall provide for the payment of interest and principal of such refunding bonds in the same manner as was provided for the payment of interest and principal of the bonds refunded. (6) In the event that any of the members or officers of the trust whose names appear on any bonds or coupons shall cease to be on the board or cease to be an officer before the delivery of such bonds, such signatures shall remain valid and sufficient for all purposes, the same as if such board members or officers had remained in office until such delivery.
- (7) The trust is hereby declared to be performing a public function and bonds of the trust are declared to be issued for an essential public and governmental purpose, and, accordingly, interest on such bonds and income from such bonds shall be exempt from income taxation by this state. All purchases in excess of ten thousand dollars shall be made pursuant to the lowest and best bid standard as provided in section 34.040, RSMo, or pursuant to the lowest and best proposal standard as provided in section 34.042, RSMo. The board of the trust shall have the same discretion, powers and duties as the commissioner of administration has in sections 34.040 and 34.042, RSMo.]

[67.487. 1. Within fourteen days of the first meeting of the first board appointed following the effective date of the ordinance, the board shall notify by mail the chief elected officials of all municipalities wholly within the county, the chief elected official of the county and all the members of the governing body of the county of the requirement to conduct a planning process and adopt a community comeback plan.

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- 2. The board shall solicit full citizen, county and municipal involvement in developing the plan. The board shall conduct public hearings throughout the county to seek input regarding the plan, and may convene meetings with the appropriate staff of the county and municipalities in order to seek input and to coordinate the logistics of producing the plan. A copy of the plan shall be sent to the chief elected official of every municipality wholly within the county, the chief elected official of the county and each member of the governing body of the county.
- 3. The board and the governing body of the county shall annually revise and adopt a plan.
- 4. Each plan shall include a map of the county, as well as a text enumerating the efforts expected each year in the various subregions of the county. Each plan shall address the factors that are causing or are likely to cause one or more of the following:
 - (1) Assessed values below the county average;
- (2) Median household incomes below the county median;
- (3) An unemployment rate above the county average;
- (4) A reduction in the number of jobs with an emphasis upon those jobs paying average or above-average salaries;
- (5) Failure to keep pace with the average growth rate in home values in the metropolitan area or county; and
- (6) A high vacancy rate among residential, commercial and industrial properties.
- 5. Each plan shall include an analysis of the condition of the housing stock in the various subregions of the county, a market analysis of the home-buying market with a focus on the impediments to attracting home buyers to those subregions and an analysis of the physical infrastructure needs that prevent economic growth.
- 6. The board may consider the following factors when determining the appropriate areas and strategies for investment:
 - (1) Buildings that are unsafe or unhealthy for

occupancy due to code violations, dilapidation, defective design, faulty utilities or any other negative conditions;

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- (2) Factors that prevent or substantially hinder the economically viable use of buildings or lots, such as substandard design, inadequate size, lack of parking or any other conditions;
- (3) Incompatible uses that prevent economic development;
- (4) Subdivided lots of irregular form and shape and inadequate size for proper usefulness that have multiple ownership;
- (5) Depreciated or stagnant property values, including properties that contain hazardous wastes;
- (6) Abnormally high business vacancies, abnormally low lease rates, high turnover rates, abandoned buildings, or excessive vacant lots within an area developed for urban use and served by utilities;
- (7) The existence of conditions that are not conducive to public safety; and
- (8) The lack of necessary commercial facilities normally found in neighborhoods.
- 7. Each plan shall outline specific strategies to address the problems facing the various subregions and neighborhoods within the county. The plan shall also discuss the partnerships that can be made with federal, state and local governments, as well as businesses, labor organizations, nonprofit groups, religious and other groups and citizens to help implement the plan. These strategies shall include estimated costs and time lines for completion.
- 8. The board shall produce an annual report focusing on the accomplishments of the trust relative to the goals set forth in the plan, the goals for the next year and the challenges facing the trust. The annual report shall be given to the chief elected officials of all the municipalities wholly within the county, the chief elected official of the county, the members of the governing board of the county and the public libraries within the county, and shall be posted on the county Internet web site.
- 9. Every year, the board shall commission an independent financial audit, the report of which shall be distributed in the same manner as the annual report pursuant to subsection 8 of this section.
- 10. Every five years, the board shall commission an independent management audit. The management audit shall include a comprehensive analysis of development trends, factors and practices along with specific recommendations to improve the trust's ability to achieve its mission. The management audit shall be

reviewed by the advisory committee which may offer constructive advice on enhancing practices in order to achieve the goals of the program. The management audit shall be distributed in the same manner as the annual report pursuant to subsection 8 of this section. The board is authorized to take any necessary and proper steps to address the issues and recommendations contained within the management audit.

- 11. (1) The board shall establish an eleven-member advisory committee that shall meet four times each year and shall advise petitioners, staff and the board. The advisory committee members shall be appointed by the county executive. At least six of the advisory committee's members shall be nominated by the municipal league within the county and at least three shall be nominated by the members of the governing body of the county. No advisory committee member shall receive compensation for performance of duties as a committee member.
- (2) At least one of the advisory committee members shall be a university professor well-versed in regional development issues. At least two of the advisory committee members shall be municipal officials from communities that have undertaken redevelopment programs as part of larger planning efforts. At least one of the advisory committee members shall be an attorney with experience in redevelopment activities. At least two of the advisory committee members shall be residents of priority comeback communities who have been active in advocating effective redevelopment policies. At least one of the advisory committee members shall be a private professional familiar with the factors influencing business location decisions. At least one of the advisory committee members shall be an individual familiar with education and training practices and workforce needs, with an understanding of how labor availability impacts business location decisions. At least one of the advisory committee members shall be a planner from the private sector knowledgeable in the area of strategic planning and the principles of multiyear rolling plans.
- (3) The advisory committee shall promptly notify the county executive of the pending expiration of any member's term or any vacancy on the advisory committee. A member whose term has expired shall continue to serve until his or her successor is appointed and qualified.
- (4) The board shall establish the advisory committee by resolution at the board's first meeting. The board shall, within ten days of the passage of the resolution establishing the advisory committee, send by United States mail written notice of the passage of the

resolution to the county's municipal league and the members of the governing body of the county. municipal league and the members of the governing board of the county shall, within forty-five days of the passage of the resolution establishing the advisory committee or within fourteen days of being notified of a vacancy by the county executive, submit its list of nominees to the county executive. The county executive shall appoint members within sixty days of the passage of the resolution or within thirty days of being notified by the committee of a vacancy on the advisory committee. If a list of nominees is not submitted by the time specified, the county executive shall appoint the members using the criteria set forth in this section before the sixtieth day from the passage of the resolution or before the thirtieth day from being notified of a vacancy on the existing advisory committee.

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- (5) At the advisory committee's first meeting, the members shall choose by lot the length of their terms. Two shall serve for one year, three for two years, three for three years and three for four years. All succeeding committee members shall serve for four years. Terms shall end on December thirty-first of the respective year.
- (6) The committee members shall be subject to the regulation of conflicts of interest as defined in sections 105.450 to 105.498, RSMo, and to the requirements for open meetings and records pursuant to chapter 610, RSMo.]
- [67.490. 1. The board shall in a timely manner adopt rules setting forth basic guidelines for acceptance and evaluation of petitions, including a common understandable format, as well as appropriate supporting material, maps, plans and data. The board shall begin to accept petitions one month after the adoption of the plan by the governing body of the county pursuant to section 67.487. The board shall review all petitions submitted by any petitioner. Review shall begin no later than thirty days after submission of the petition to the commission. to qualify as a proposal, a petition shall address the criteria set forth in subsection 4 of this section. For the purposes of this subsection, the term "pending" means any proposal submitted to the board which has not yet been approved by the board.
- 2. When practical, a petition shall be initially submitted to the advisory committee for constructive review and comment in a manner likely to result in a proposal that addresses a strategy outlined in the

plan.

- 3. The board shall hold a public hearing concerning the petition, which may be on the same day as a scheduled meeting of the board.
- (1)In reviewing any petition for funding, the board shall first determine if funds are sought for eligible expenses for a neighborhood reinvestment project. If the petition seeks such funds, the board shall certify such petition as a proposal subject to further review unless the board finds that the petition seeks funds for expenses that do not qualify as eligible expenses, or seeks funds for an endeavor other than a neighborhood reinvestment project. If the board finds that funds are sought for ineligible expenses or for an ineligible endeavor, the board need not take any further action and shall notify the petitioner in writing of all deficiencies that prevent the petition from being a proposal. If the board determines that there is a minor error or discrepancy in a petition, the board, with the petitioner's concurrence, may make such changes to the petition as are necessary to rectify the error that prevents the petition from being certified as a proposal subject to further review. Within six months of certification of a petition as a proposal, the board shall issue a finding approving or disapproving such proposal. In disapproving any proposal, the board shall issue a document indicating the reasons that the proposal was disapproved.
- (2) If the board determines that a proposal is a priority comeback project consistent with the strategies and priorities set forth in the community comeback plan and that the project is well-planned, realistic, creative, resourceful, benefits the local community and is cost-effective, then the board shall award funding. If the board determines that a proposal is a priority comeback project, but is inconsistent with the strategies and priorities in the community comeback plan, the board may award funding if it finds that the project is well-planned, realistic, creative, resourceful, benefits the local community, is cost-effective and addresses the reinvestment needs of neighborhoods by one or more of the following:
- (a) Reducing or removing impediments to attracting home buyers;
- (b) Providing the necessary physical
 infrastructure needed to promote significant job
 growth;
- (c) Reducing or removing any such factor or factors that constitute an economic or social liability or a menace to the public health, safety, morals, or welfare in its present condition and use.

- (3) If the board determines that a proposal, which is not a priority comeback project, is consistent with the strategies and priorities set forth in the community comeback plan and is well-planned, realistic, creative, resourceful, benefits the local community and is cost-effective, the board may award funding if the board adds such proposal to the plan. If the board determines that a proposal, which is not a priority comeback project, is inconsistent with the strategies and priorities in the community comeback plan, the board may award funding if it finds that the project is well-planned, realistic, creative, resourceful, benefits the local community, is cost-effective and addresses the reinvestment needs of neighborhoods by one or more of the following:
- (a) Reducing or removing impediments to attracting home buyers;

- (b) Providing the necessary physical infrastructure needed to promote significant job growth;
- (c) Reducing or removing any such factor or factors that constitute an economic or social liability or a menace to the public health, safety, morals or welfare in its present condition and use.
- (4) The board, the advisory committee and the staff of both may advise petitioners on issues related to petitions or proposals. The board may meet informally, subject to the requirements of chapter 610, RSMo, with representatives of potential petitioners with regard to future petitions and plans.
- 5. The board shall establish a select neighborhood action program. SNAP applicants shall provide a ten-percent cash or in-kind match to be eligible for a SNAP grant. Project categories eligible for SNAP grant funding shall be:
- (1) Neighborhood beautification projects which enhance the appearance of the overall neighborhood. Such projects include, but are not limited to, tree and flower plantings, cleanups, entranceway landscaping, community gardens, public art and neighborhood identification signs/banners;
- (2) Neighborhood organization or capacity projects which create or increase membership in a neighborhood organization promoting community betterment. Such projects include, but are not limited to, neighborhood newsletters, neighborhood marketing brochures, neighborhood meetings and special events, and technology such as web site development;
- (3) Neighborhood-school partnership projects which benefit a school and the adjacent neighborhood. Involvement of both the school and the neighborhood in

planning, implementation and maintenance must be substantiated. Partnership projects include, but are not limited to, youth and community programs that promote safety, culture or the environment and that are beneficial to both the school and the neighborhood;

- (4) Capital purchase projects which include the acquisition of equipment or property. Such projects include, but are not limited to, land acquisition, playground equipment, bicycle racks and major supplies;
- (5) Neighborhood improvement projects which benefit the local infrastructure in a neighborhood, and include construction of sidewalks or installation of streetlights.
- 6. Project categories ineligible for SNAP grant funding shall be:
- (1) Projects accomplished in more than twelve months;
- (2) Projects that duplicate existing private or public programs;
- (3) Projects that require ongoing services, or requests to support continual operating budgets; and
- (4) Projects that conflict with the community comeback plan.
- 7. When making SNAP grant funding decisions, the board shall consider the level of neighborhood participation including the percentage of residents who are involved in planning and implementing the idea, the diversity of parties involved or that will benefit, and the amount of neighborhood opposition; the community benefit of the project, including the number of people who will benefit from the project and the overall quality of the project.]
- [67.493. Of the funds available to the trust, a minimum of five percent of the funds, not to exceed an unallocated balance of five hundred thousand dollars rolled over from the previous fiscal year, shall be set aside annually for the SNAP grant program. Of the remaining funds seventy—five percent calculated on a rolling three—year average shall be set aside for priority comeback projects. The balance of the funds shall be used to indirectly or directly benefit priority comeback communities or residents of those areas by utilizing such funds to:
- (1) Promote job preparation and job creation in areas easily accessed by residents of priority comeback communities;
- (2) Improve neighborhoods adjacent to priority comeback communities that are unlikely to be improved without such funding; and
 - (3) Abate through low-interest home improvement

loan programs or similar mechanisms the functional or marketable obsolescence of any owner- occupied residential structure over twenty-five years old which is located within a census block group below one hundred ten percent of the median income level for the metropolitan statistical area for this state; provided that, there is a significant threat of economic decline within the area without intervention by the trust.]

Section B. Because immediate action is necessary to protect the economic welfare of the citizens of this state, sections 137.100, 144.030, 144.615, and 493.050 of this act are deemed necessary for the immediate preservation of the public health, welfare, peace, and safety and are hereby declared to be an emergency act within the meaning of the constitution and shall be in full force and effect upon its passage and approval.